

To: Value Adjustment Board Clerks and Administrators, Clerks of Court, Chairpersons of Value Adjustment Boards, Interested Parties, Property Appraisers, and Tax Collectors
From: James McAdams
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Bulletin: PTO 08-14

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Disclosure of Tax Impact: Additional Information Required;
Value Adjustment Boards**

The purpose of this bulletin is to advise you of changes to Chapter 194, Florida Statutes, enacted by the 2008 Legislature. These changes require additional information to be included on the Disclosure of Tax Impact. These provisions are effective September 1, 2008.

Section 6, Chapter 2008 -197, Laws of Florida (House Bill 909): This law amended section 194.037, Florida Statutes, as follows (words stricken are deletions; words underlined are additions):

194.037 Disclosure of tax impact.—

(1) After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of the findings and results of the board in at least a quarter-page size advertisement of a standard size or tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county. The newspaper selected shall be one of general interest and readership in the community, and not one of limited subject matter, pursuant to chapter 50. The headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list the members of the value adjustment board and the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the property classes listed under subsection (2), the following information, with appropriate column totals:

(a) In the first column, the number of parcels for which the board granted exemptions that had been denied or that had not been acted upon by the property appraiser.

(b) In the second column, the number of parcels for which petitions were filed concerning a property tax exemption.

(c) In the third column, the number of parcels for which the board considered the petition and reduced the assessment from that made by the property appraiser on the initial assessment roll.

(d) In the fourth column, the number of parcels for which petitions were filed but not considered by the board because such petitions were withdrawn or settled prior to the board's consideration.

(e)(d) In the fifth ~~fourth~~ column, the number of parcels for which petitions were filed requesting a change in assessed value, including requested changes in assessment classification.

(f)(e) In the sixth ~~fifth~~ column, the net change in taxable value from the assessor's initial roll which results from board decisions.

(g)(f) In the seventh ~~sixth~~ column, the net shift in taxes to parcels not granted relief by the board. The shift shall be computed as the amount shown in column ~~6~~ 5 multiplied by the applicable millage rates adopted by the taxing authorities in hearings held pursuant to s. 200.065(2)(d) or adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution, but without adjustment as authorized pursuant to s. 200.065(6). If for any taxing authority the hearing has not been completed at the time the notice required herein is prepared, the millage rate used shall be that adopted in the hearing held pursuant to s. 200.065(2)(c).

This law requires the clerk of the value adjustment board to include additional information in the disclosure of tax impact, as noted above.

For More Information

The Department of Revenue provides the information in this bulletin for your general consideration. The full text of Chapter 2008-197, Laws of Florida, and all provisions of Florida law pertaining to property tax are available on the Department's website: <http://dor.myflorida.com/dor/property/vabwb/vabws.html>. If you have questions regarding this matter, you may e-mail VAB@dor.state.fl.us or you may call Property Tax Oversight, Technical Section at (850) 488-4436, or (850) 414-6104.