

Bill No. CS/HB 1373

Amendment No. 6

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Community Affairs recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 5, lines 12-13, delete those lines

and insert:

Section 6. Effective January 1, 1999, paragraph (b) of subsection (3) of section 197.122, Florida Statutes, is amended to read:

197.122 Lien of taxes; dates; application.--

(3) A property appraiser may also correct a material mistake of fact relating to an essential condition of the subject property to reduce an assessment if to do so requires only the exercise of judgment as to the effect on assessed or taxable value of that mistake of fact.

(b) The material mistake of fact may be corrected by the property appraiser, in like manner as provided by law for performing the act in the first place only within 1 year after the approval of the tax roll pursuant to s. 193.1142 ~~60 days after the property appraiser's certification of the tax roll~~

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1 ~~pursuant to s. 193.122(2)~~, and, when so corrected, the act  
2 becomes valid ab initio and in no way affects any process by  
3 law for the enforcement of the collection of any tax. If such  
4 a correction results in a refund of taxes paid on the basis of  
5 an erroneous assessment contained on the current year's tax  
6 roll for years beginning January 1, 1999, or later, the  
7 property appraiser, at his or her option, may request that the  
8 department pass upon the refund request pursuant to s. 197.182  
9 or may submit the correction and refund order directly to the  
10 tax collector for action. Corrections to tax rolls for prior  
11 years which would result in refunds must be made pursuant to  
12 s. 197.182.

13 Section 7. Except as otherwise expressly provided in  
14 this act, this act shall take effect October 1, 1998.

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17 ===== T I T L E A M E N D M E N T =====

18 And the title is amended as follows:

19 On page 1, line 31, delete that line

20

21 and insert:

22 development tax; amending s. 197.122, F.S.;

23 specifying the time within which property

24 appraisers may correct a material mistake of

25 fact in an appraisal; allowing the property

26 appraiser to directly submit a correction and

27 refund order to the tax collector; providing

28 effective dates.

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