

By Representative Carlton

1 A bill to be entitled
 2 An act relating to the duties of property
 3 appraisers; amending s. 197.122, F.S.;
 4 specifying the time within which property
 5 appraisers may correct a material mistake of
 6 fact in an appraisal; allowing the property
 7 appraiser to directly submit a correction and
 8 refund order to the tax collector; providing an
 9 effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Paragraph (b) of subsection (3) of section
 14 197.122, Florida Statutes, is amended to read:

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197.122 Lien of taxes; dates; application.--

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

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(b) The material mistake of fact may be corrected by
 22 the property appraiser, in like manner as provided by law for
 23 performing the act in the first place only within 1 year after
 24 the approval of the tax roll pursuant to s. 193.1142 ~~60 days~~
 25 ~~after the property appraiser's certification of the tax roll~~
 26 ~~pursuant to s. 193.122(2)~~, and, when so corrected, the act
 27 becomes valid ab initio and in no way affects any process by
 28 law for the enforcement of the collection of any tax. If such
 29 a correction results in a refund of taxes paid on the basis of
 30 an erroneous assessment contained on the current year's tax
 31 roll for years beginning January 1, 1999, or later, the

1 property appraiser, at his or her option, may request that the
2 department pass upon the refund request pursuant to s. 197.182
3 or may submit the correction and refund order directly to the
4 tax collector for action. Corrections to tax rolls for prior
5 years which would result in refunds must be made pursuant to
6 s. 197.182.

7 Section 2. This act shall take effect January 1 of the
8 year in which enacted.

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SENATE SUMMARY

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