

By Senator Sullivan

22-207-00

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A bill to be entitled
An act relating to tax assessments; creating s.
193.016, F.S.; requiring property appraisers,
in specified circumstances, to assess tangible
personal property in accordance with decisions
of the value adjustment board; providing an
effective date.

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

Section 1. Section 193.016, Florida Statutes, is
created to read:

193.016 Property appraiser's assessment; effect of
determinations by value adjustment board.--If the property
appraiser's assessment of items of tangible personal property
in the previous year was adjusted by the value adjustment
board, and the decision of the board to reduce the assessment
was not successfully appealed by the property appraiser, the
property appraiser, in assessing those items of tangible
personal property in subsequent years, must use a method of
valuation consistent with the value adjustment board's
decision.

Section 2. This act shall take effect January 1, 2001.

SENATE SUMMARY

Requires property appraisers, in specified circumstances,
to assess tangible personal property in accordance with
decisions of the value adjustment board.