

By Senator Fasano

11-663-03

1 A bill to be entitled
2 An act relating to ad valorem tax laws;
3 amending s. 195.096, F.S.; changing the
4 frequency of an audit and report of such audit
5 by the Auditor General to an annual basis;
6 providing an effective date.

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

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10 Section 1. Subsection (7) of section 195.096, Florida
11 Statutes, is amended to read:

12 195.096 Review of assessment rolls.--

13 (7) The Auditor General shall conduct a performance
14 audit of the administration of ad valorem tax laws by the
15 department annually ~~triennially~~ following completion of
16 reviews conducted pursuant to this section. The audit report
17 shall be submitted to the Legislature no later than April 1,
18 on an annual ~~a triennial~~ basis, reporting on the activities of
19 the ad valorem tax program of the Department of Revenue
20 related to the ad valorem tax rolls. The Auditor General shall
21 include, for at least four counties so reviewed, findings as
22 to the accuracy of assessment procedures, projections, and
23 computations made by the division, utilizing the same
24 generally accepted appraisal standards and procedures to which
25 the division and the property appraisers are required to
26 adhere. However, the report shall not include any findings or
27 statistics related to any ad valorem tax roll that ~~which~~ is in
28 litigation between the state and county officials at the time
29 the report is to be issued.

30 Section 2. This act shall take effect July 1, 2003.

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SENATE SUMMARY

Changes the frequency of a performance audit of the administration of ad valorem tax laws from triennially to annually.