

By Senator Atwater

25-975B-05

1                                   A bill to be entitled

2           An act relating to property tax administration;

3           amending s. 195.0995, F.S.; providing that if

4           the Department of Revenue finds that more than

5           10 percent of sales qualified or disqualified

6           by a county do not fall within applicable

7           criteria, the department shall issue a

8           postaudit notification of defects instead of a

9           review notice; amending s. 195.096, F.S.;

10          revising the requirements placed on the

11          department in its review of assessment rolls;

12          providing an effective date.

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

16           Section 1. Subsection (2) of section 195.0995, Florida  
17 Statutes, is amended to read:

18           195.0995 Use of sales transactions data;  
19 qualification; review.--

20           (2) The department shall randomly sample all sales in

21 the county to determine whether those sales were properly

22 qualified or disqualified. If the department finds that more

23 than 10 percent of sales qualification decisions do not fall

24 within the applicable criteria, the department shall issue a

25 postaudit notification of defects and shall follow the

26 procedures set forth in s. 195.097 ~~review notice pursuant to~~

27 ~~s. 193.1142(4) requiring the property appraiser to~~

28 ~~satisfactorily explain or remedy the problem before approval~~

29 ~~of the assessment roll.~~

30           Section 2. Paragraph (c) of subsection (2) of section  
31 195.096, Florida Statutes, is amended to read:

1           195.096 Review of assessment rolls.--

2           (2) The department shall conduct, no less frequently  
3 than once every 2 years, an in-depth review of the assessment  
4 rolls of each county. The department need not individually  
5 study every use-class of property set forth in s. 195.073, but  
6 shall at a minimum study the level of assessment in relation  
7 to just value of each classification specified in subsection  
8 (3). Such in-depth review may include proceedings of the value  
9 adjustment board and the audit or review of procedures used by  
10 the counties to appraise property.

11           (c) In conducting assessment ratio studies, the  
12 department must use all practicable steps, including  
13 stratified statistical and analytical reviews and  
14 sale-qualification studies, to maximize the representativeness  
15 or statistical reliability of samples ~~a representative or~~  
16 ~~statistically reliable sample~~ of properties in tests of each  
17 classification, stratum, or roll made the subject of a ratio  
18 study published by it. The department shall document and  
19 retain records of the measures of representativeness of the  
20 properties studied in compliance with this section. Such  
21 documentation must include a record of findings used as the  
22 basis for the approval or disapproval of the tax roll in each  
23 county pursuant to s. 193.1142. In addition, to the greatest  
24 extent practicable, the department shall study assessment roll  
25 strata by subclassifications such as value groups and ~~or~~  
26 market areas for each classification, ~~subclassification,~~ or  
27 stratum to be studied, to maximize ~~assure~~ the  
28 representativeness of ratio study samples. For purposes of  
29 this section, the department shall rely primarily on an  
30 assessment-to-sales-ratio study in conducting assessment ratio  
31 studies in those classifications of property specified in

1 subsection (3) for which there are adequate market sales. The  
2 department shall compute the median and the value-weighted  
3 mean for each classification or subclassification studied and  
4 for the roll as a whole.

5 Section 3. This act shall take effect July 1, 2005.

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8 SENATE SUMMARY

9 Amends provisions relating to property tax  
10 administration. Provides that if the Department of  
11 Revenue finds that more than 10 percent of sales  
12 qualified or disqualified by a county do not fall within  
13 applicable criteria, the department shall issue a  
14 postaudit notification of defects instead of a review  
15 notice. Revises the requirements placed on the department  
16 in its review of assessment rolls.  
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