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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.
13

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