

1 A bill to be entitled
 2 An act relating to property tax administration; amending
 3 s. 195.0995, F.S.; providing that if the Department of
 4 Revenue finds that more than 10 percent of sales qualified
 5 or disqualified by a county do not fall within applicable
 6 criteria, the department shall issue a postaudit
 7 notification of defects instead of a review notice;
 8 amending s. 195.096, F.S.; revising the requirements
 9 placed on the department in its review of assessment
 10 rolls; providing an effective date.

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

13
 14 Section 1. Subsection (2) of section 195.0995, Florida
 15 Statutes, is amended to read:

16 195.0995 Use of sales transactions data; qualification;
 17 review.--

18 (2) The department shall randomly sample all sales in the
 19 county to determine whether those sales were properly qualified
 20 or disqualified. If the department finds that more than 10
 21 percent of sales qualification decisions do not fall within the
 22 applicable criteria, the department shall issue a postaudit
 23 notification of defects and shall follow the procedures set
 24 forth in s. 195.097 ~~review notice pursuant to s. 193.1142(4)~~
 25 ~~requiring the property appraiser to satisfactorily explain or~~
 26 ~~remedy the problem before approval of the assessment roll.~~

27 Section 2. Paragraph (c) of subsection (2) of section
 28 195.096, Florida Statutes, is amended to read:

29 195.096 Review of assessment rolls.--

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

39 (c) In conducting assessment ratio studies, the department
 40 must use all practicable steps, including stratified statistical
 41 and analytical reviews and sale-qualification studies, to
 42 maximize the representativeness or statistical reliability of
 43 samples ~~a representative or statistically reliable sample~~ of
 44 properties in tests of each classification, stratum, or roll
 45 made the subject of a ratio study published by it. The
 46 department shall document and retain records of the measures of
 47 representativeness of the properties studied in compliance with
 48 this section. Such documentation must include a record of
 49 findings used as the basis for the approval or disapproval of
 50 the tax roll in each county pursuant to s. 193.1142. In
 51 addition, to the greatest extent practicable, the department
 52 shall study assessment roll strata by subclassifications such as
 53 value groups and ~~or~~ market areas for each classification,
 54 ~~subclassification,~~ or stratum to be studied, to maximize ~~assure~~
 55 the representativeness of ratio study samples. For purposes of
 56 this section, the department shall rely primarily on an

HB 1805

2005

57 | assessment-to-sales-ratio study in conducting assessment ratio
58 | studies in those classifications of property specified in
59 | subsection (3) for which there are adequate market sales. The
60 | department shall compute the median and the value-weighted mean
61 | for each classification or subclassification studied and for the
62 | roll as a whole.

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