HB 103 2006 CS

CHAMBER ACTION

The Finance & Tax Committee recommends the following:

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Council/Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

An act relating to property appraiser assessments; amending s. 193.023, F.S.; revising property appraisers' authority for inspecting real property for assessment purposes in addition to physical inspections; reducing the required frequency of physical inspections; providing an effective date.

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

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Section 1. Subsection (2) of section 193.023, Florida Statutes, is amended to read:

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193.023 Duties of the property appraiser in making assessments.--

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(2) In making his or her assessment of the value of real property, the property appraiser is required to inspect physically inspect the property every 5 3 years, and may review image technology, as the property appraiser deems necessary, to ensure that the tax roll meets all the requirements of law.

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CODING: Words stricken are deletions; words underlined are additions.

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However, the property appraiser shall physically inspect any parcel of taxable real property upon the request of the taxpayer or owner.

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Section 2. This act shall take effect upon becoming a law.