

By Senator Saunders

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A bill to be entitled

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

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

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

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

(2) In making his or her assessment of the value of real property, the property appraiser is required to review, as the property appraiser deems necessary, current satellite imagery, aerial photographs, or similar imagery, if available, ~~and inspect~~ physically inspect the property every ~~5~~ 3 years to ensure that the tax roll meets all the requirements of law. However, the property appraiser shall physically inspect any parcel of taxable real property upon the request of the taxpayer or owner.

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

SENATE SUMMARY

Authorizes a property appraiser to use additional methods to inspect real property. Requires that the appraiser physically inspect the property every 5 years rather than every 3 years.