

Bill No. SB 490

Barcode 851718

CHAMBER ACTION

Senate

House

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Senator Diaz de la Portilla moved the following amendment:

Senate Amendment (with title amendment)

On page 1, line 22,

insert:

Section 1. Paragraph (d) of subsection (1) of section 194.034, Florida Statutes, is amended to read:

194.034 Hearing procedures; rules.--

(1)

(d) Notwithstanding the provisions of this subsection, no petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser. However, a board or special magistrate may accept for consideration testimony or other evidentiary materials not previously submitted, provided the board or special magistrate deems that the property appraiser's original written request was excessive.

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1 Section 2. Subsection (1) of section 194.181, Florida
2 Statutes, is amended to read:

3 194.181 Parties to a tax suit.--

4 (1) The plaintiff in any tax suit shall be:

5 (a) The taxpayer; ~~or~~

6 (b) Another ~~other~~ person contesting the assessment of
7 any tax, the payment of which he or she is responsible for
8 under a statute; ~~or~~

9 (c) A person who is responsible for the entire tax
10 payment pursuant to a contract and is authorized by a contract
11 or has the written consent of the property owner to challenge
12 the assessment; ~~or~~

13 (d) The condominium association, cooperative
14 association, or homeowners' association as defined in s.
15 723.075 which operates the units subject to the assessment; or

16 (e) ~~(b)~~ The property appraiser pursuant to s. 194.036.

17
18 (Redesignate subsequent sections.)

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21 ===== T I T L E A M E N D M E N T =====

22 And the title is amended as follows:

23 On page 1, line 2, after the semicolon,

24
25 insert:

26 amending s. 194.034, F.S.; authorizing a value
27 adjustment board or special magistrate to
28 accept certain testimony or materials at a
29 property appraiser's assessment hearing for
30 consideration under certain circumstances;
31 amending s. 194.181, F.S.; revising criteria

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1 for the list of plaintiffs to any tax suit;

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