

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative(s) Brummer offered the following:

2
3 **Amendment (with title amendment)**

4 On page 1, between lines 14 and 15,
5 insert:

6 Section 1. Paragraph (d) of subsection (1) of section
7 194.034, Florida Statutes, is amended to read:

8 194.034 Hearing procedures; rules.--

9 (1)

10 (d) Notwithstanding the provisions of this subsection, no
11 petitioner may present for consideration, nor may a board or
12 special magistrate accept for consideration, testimony or other
13 evidentiary materials that were requested of the petitioner in
14 writing by the property appraiser of which the petitioner had
15 knowledge and denied to the property appraiser. However, a board
16 or special magistrate may accept for consideration testimony or
17 other evidentiary materials not previously submitted, provided

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18 the board or special magistrate deems that the property
19 appraiser's original written request was excessive.

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

22 194.181 Parties to a tax suit.--

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

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

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

28 (c) A person who is responsible for the entire tax payment
29 pursuant to a contract and is authorized by a contract or has
30 the written consent of the property owner to challenge the
31 assessment; ~~or~~

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

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

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

39 On page 1, between lines 2 and 3,

40 insert:

41 amending s. 194.034, F.S.; authorizing a value adjustment
42 board or special magistrate to accept certain testimony or
43 materials at a property appraiser's assessment hearing for
44 consideration under certain circumstances; amending s.

45 194.181, F.S.; revising criteria for the list of

46 plaintiffs to any tax suit;

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