

1 (3). Such in-depth review may include proceedings of the value
2 adjustment board and the audit or review of procedures used by
3 the counties to appraise property.

4 (f) Within 120 days following the receipt of a county
5 assessment roll by the executive director of the department
6 pursuant to s. 193.1142(1), or within 10 days after approval
7 of the assessment roll, whichever is later, the department
8 shall complete the review for that county and forward its
9 findings, including a statement of the confidence interval for
10 the median and such other measures as may be appropriate for
11 each classification or subclassification studied and for the
12 roll as a whole, employing a 95-percent level of confidence,
13 and related statistical and analytical details to the Senate
14 Finance, Taxation, and Claims Committee; the House Finance and
15 Taxation Committee; and the appropriate property appraiser,
16 who shall, within 90 days after receipt of the findings,
17 forward a copy of the findings to the chairperson of the
18 appropriate county commission or to the corresponding official
19 under a consolidated charter. The copy must include all
20 statistical and analytical measures computed under this
21 section for the real property assessment roll as a whole, the
22 personal property assessment roll as a whole, and the results
23 of any audit or review of procedures used by the county to
24 appraise property, listed independently for each class or
25 subclass of real property studied. For a county not studied
26 in the current year, the copy must include any value-weighted
27 mean levels of assessment projected by the department pursuant
28 to paragraph (3)(b).

29 Section 2. This act shall take effect July 1, 2006.
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SENATE SUMMARY

Requires that a county property appraiser forward a copy of the findings from the Department of Revenue regarding its review of the county tax assessment roll within 90 days to the county commissioner or to the corresponding official under a consolidated charter. Requires that the copy include all statistical and analytical measures computed for the real property assessment roll as a whole, the personal property assessment roll as a whole, and the results of any audit of procedures used by the county to appraise property. Requires that the copy include any value-weighted mean levels of assessment projected by the department for a county not studied in the current year.