36-499-06

1	A bill to be entitled
2	An act relating to property tax administration;
3	amending s. 195.096, F.S.; requiring that a
4	county property appraiser forward a copy of the
5	findings from the Department of Revenue
6	regarding its review of the county tax
7	assessment roll to the county commissioner or
8	to the corresponding official under a
9	consolidated charter; requiring that the copy
10	include all statistical and analytical measures
11	computed for the real property assessment roll
12	as a whole, the personal property assessment
13	roll as a whole, and the results of any audit
14	of procedures used by the county to appraise
15	property; requiring that the copy include any
16	value-weighted mean levels of assessment
17	projected by the department for a county not
18	studied in the current year; providing an
19	effective date.
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21	Be It Enacted by the Legislature of the State of Florida:
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23	Section 1. Paragraph (f) of subsection (2) of section
24	195.096, Florida Statutes, is amended to read:
25	195.096 Review of assessment rolls
26	(2) The department shall conduct, no less frequently
27	than once every 2 years, an in-depth review of the assessment
28	rolls of each county. The department need not individually
29	study every use-class of property set forth in s. 195.073, but
30	shall at a minimum study the level of assessment in relation
31	to just value of each classification specified in subsection

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

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

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.