

1 A bill to be entitled
2 An act relating to property tax administration;
3 amending s. 195.096, F.S.; requiring the
4 Department of Revenue to notify the county
5 commissioner or the corresponding officer under
6 a consolidation charter that its findings
7 regarding the review of the county tax
8 assessment roll are available upon request;
9 requiring the Department of Revenue to forward
10 its findings within 90 days after a request;
11 providing an effective date.

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

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15 Section 1. Paragraph (f) of subsection (2) of section
16 195.096, Florida Statutes, is amended to read:

17 195.096 Review of assessment rolls.--

18 (2) The department shall conduct, no less frequently
19 than once every 2 years, an in-depth review of the assessment
20 rolls of each county. The department need not individually
21 study every use-class of property set forth in s. 195.073, but
22 shall at a minimum study the level of assessment in relation
23 to just value of each classification specified in subsection
24 (3). Such in-depth review may include proceedings of the value
25 adjustment board and the audit or review of procedures used by
26 the counties to appraise property.

27 (f) Within 120 days following the receipt of a county
28 assessment roll by the executive director of the department
29 pursuant to s. 193.1142(1), or within 10 days after approval
30 of the assessment roll, whichever is later, the department
31 shall complete the review for that county and forward its

1 findings, including a statement of the confidence interval for
2 the median and such other measures as may be appropriate for
3 each classification or subclassification studied and for the
4 roll as a whole, employing a 95-percent level of confidence,
5 and related statistical and analytical details to the Senate
6 and the House of Representatives committees with oversight
7 responsibilities for taxation, and the appropriate property
8 appraiser. Upon releasing its findings, the department shall
9 notify the chairperson of the appropriate county commission or
10 the corresponding official under a consolidated charter that
11 the department's findings are available upon request. The
12 department shall, within 90 days after receiving a written
13 request from the chairperson of the appropriate county
14 commission or the corresponding official under a consolidated
15 charter, forward a copy of its findings, including the
16 confidence interval for the median and such other measures of
17 each classification or subclassification studies and for all
18 the roll as a whole, and related statistical and analytical
19 details, to the requesting party. Finance, Taxation, and
20 Claims Committee; the House Finance and Taxation Committee;
21 and the appropriate property appraiser

22 Section 2. This act shall take effect July 1, 2006.
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