

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative(s) Brummer offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 16 and 17, insert:

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

7 194.034 Hearing procedures; rules.--

8 (1)

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

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

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

21 194.181 Parties to a tax suit.--

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

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

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

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

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

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

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

37 Remove line 6 and insert:

38 An act relating to property tax administration; amending  
39 s. 194.034, F.S.; authorizing a value adjustment board or  
40 special magistrate to accept certain testimony or  
41 materials at a property appraiser's assessment hearing for  
42 consideration under certain circumstances; amending s.  
43 194.181, F.S.; revising criteria for the list of  
44 plaintiffs to any tax suit; amending