

A bill to be entitled

An act relating to property tax administration; amending s. 195.096, F.S.; requiring 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 to the county commissioner or to the corresponding official under a consolidated charter; requiring 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; requiring that the copy include any value-weighted mean levels of assessment projected by the department for a county not studied in the current year; providing an effective date.

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

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

195.096 Review of assessment rolls.--

(2) The department shall conduct, no less frequently than once every 2 years, an in-depth review of the assessment rolls of each county. The department need not individually study every use-class of property set forth in s. 195.073, but shall at a minimum study the level of assessment in relation to just value of each classification specified in subsection (3). Such in-

29 depth review may include proceedings of the value adjustment
 30 board and the audit or review of procedures used by the counties
 31 to appraise property.

32 (f) Within 120 days following the receipt of a county
 33 assessment roll by the executive director of the department
 34 pursuant to s. 193.1142(1), or within 10 days after approval of
 35 the assessment roll, whichever is later, the department shall
 36 complete the review for that county and forward its findings,
 37 including a statement of the confidence interval for the median
 38 and such other measures as may be appropriate for each
 39 classification or subclassification studied and for the roll as
 40 a whole, employing a 95-percent level of confidence, and related
 41 statistical and analytical details to the committees of the
 42 Senate and the House of Representatives with oversight
 43 responsibilities for taxation ~~Finance, Taxation, and Claims~~
 44 ~~Committee; the House Finance and Taxation Committee;~~ and to the
 45 appropriate property appraiser, who shall, within 90 days after
 46 receipt of the findings, forward a copy of the findings to the
 47 chairperson of the appropriate county commission or to the
 48 corresponding official under a consolidated charter. The copy
 49 must include all statistical and analytical measures computed
 50 under this section for the real property assessment roll as a
 51 whole, the personal property assessment roll as a whole, and the
 52 results of any audit or review of procedures used by the county
 53 to appraise property, listed independently for each class or
 54 subclass of real property studied. For a county not studied in
 55 the current year, the copy must include any value-weighted mean
 56 levels of assessment projected by the department pursuant to

HB 979

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57 | paragraph (3)(b).

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