

HB 979

2006
CS

CHAMBER ACTION

1 The Local Government Council recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to property tax administration; amending
7 s. 195.096, F.S.; requiring the Department of Revenue to
8 notify certain local government officers of the
9 availability on request of department findings regarding
10 department review of the county tax assessment roll;
11 requiring the department to provide a copy of such
12 findings to a requesting party within a time certain;
13 providing an effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

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17 Section 1. Paragraph (f) of subsection (2) of section
18 195.096, Florida Statutes, is amended to read:

19 195.096 Review of assessment rolls.--

20 (2) The department shall conduct, no less frequently than
21 once every 2 years, an in-depth review of the assessment rolls
22 of each county. The department need not individually study every
23 use-class of property set forth in s. 195.073, but shall at a

HB 979

2006
CS

24 | minimum study the level of assessment in relation to just value
25 | of each classification specified in subsection (3). Such in-
26 | depth review may include proceedings of the value adjustment
27 | board and the audit or review of procedures used by the counties
28 | to appraise property.

29 | (f) Within 120 days following the receipt of a county
30 | assessment roll by the executive director of the department
31 | pursuant to s. 193.1142(1), or within 10 days after approval of
32 | the assessment roll, whichever is later, the department shall
33 | complete the review for that county and forward its findings,
34 | including a statement of the confidence interval for the median
35 | and such other measures as may be appropriate for each
36 | classification or subclassification studied and for the roll as
37 | a whole, employing a 95-percent level of confidence, and related
38 | statistical and analytical details to the committees of the
39 | Senate and the House of Representatives with oversight
40 | responsibilities for taxation Finance, Taxation, and Claims
41 | Committee; the House Finance and Taxation Committee; and to the
42 | appropriate property appraiser. Upon releasing its findings, the
43 | department shall notify the chairperson of the appropriate
44 | county commission or the corresponding official under a
45 | consolidated charter that the department's findings are
46 | available upon request. Within 90 days after receiving a written
47 | request from the chairperson of the appropriate county
48 | commission or the corresponding official under a consolidated
49 | charter, the department shall provide a copy of its findings to
50 | the requesting party, including the confidence interval for the
51 | median and such other measures for each classification or

HB 979

2006
CS

52 | subclassification studied and for the roll as a whole and
53 | related statistical and analytical details.

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