

By the Committee on Community Affairs; and Senator Atwater

578-2277-07

1 A bill to be entitled
2 An act relating to the research and tabulation
3 of data for purposes of ad valorem taxation;
4 amending s. 195.052, F.S.; specifying specific
5 data to be used for tabulating property
6 valuation and taxation, including information
7 concerning ad valorem taxes and millage rates;
8 requiring that such data be published on the
9 website of the Department of Revenue and on all
10 property appraiser websites if available;
11 providing that the data applies to the January
12 1, 2008, tax roll and to all tax rolls
13 thereafter; providing an effective date.
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15 Be It Enacted by the Legislature of the State of Florida:

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17 Section 1. Section 195.052, Florida Statutes, is
18 amended to read:

19 195.052 Research and tabulation of data.--The
20 department shall conduct constant research and maintain
21 accurate tabulations of data and conditions existing as to ad
22 valorem taxation, shall annually publish such data as may be
23 appropriate to facilitate fiscal policymaking, and shall
24 annually make such recommendations to the Legislature as are
25 necessary to ensure that property is valued according to its
26 just value and is equitably taxed throughout the state. Such
27 data shall include the annual percentage increase in total
28 nonvoted ad valorem taxes levied by each municipality and
29 county, and shall include information on the distribution of
30 ad valorem taxes levied among the various classifications of
31 property, including homestead, nonhomestead residential, new

1 construction, commercial, and industrial properties. Such data
2 shall include the previous year's adopted millage rate, the
3 current year's millage rate, and the current increase in taxes
4 levied above the rolled-back rate. Such data shall, at a
5 minimum, be published on the department's website and on the
6 websites of all property appraisers of this state, if
7 available. Publication shall occur not later than 90 ~~60~~ days
8 after receipt of extended rolls for all counties pursuant to
9 s. 193.122(7).

10 Section 2. This act shall take effect July 1, 2007,
11 and shall apply to the January 1, 2008, tax roll and to all
12 tax rolls thereafter.

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14 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
15 COMMITTEE SUBSTITUTE FOR
16 Senate Bill 0560

17 The committee substitute provides for the collection of data
18 on nonvoted ad valorem taxes assessed by municipalities and
19 counties, and provides for the publication of that data on all
20 available property appraiser websites as well on the
21 Department of Revenue's website. The requirement for
22 publication of the extended tax rolls for all counties is
23 changed from within 60 days of receipt to within 90 days of
24 receipt, and the provisions of the committee substitute apply
25 to the January 1, 2008 taxroll and all tax rolls thereafter.
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