

1 A bill to be entitled
 2 An act relating to property appraisers; amending s.
 3 195.096, F.S.; requiring the department to review the
 4 assessment of certain property owned or controlled by
 5 property appraisers; requiring property appraisers to
 6 identify such property and make certain information
 7 available to the department; providing review requirements
 8 for the department; providing an effective date.

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

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 12 Section 1. Subsection (10) is added to section 195.096,
 13 Florida Statutes, to read:

14 195.096 Review of assessment rolls.--

15 (10) In addition to the review of assessment rolls of the
 16 county as set forth in this section, the assessment of any
 17 property subject to ad valorem taxation owned by the property
 18 appraiser of the county shall be subject to review by the
 19 department as provided in this subsection. For such property
 20 individually or jointly owned by the property appraiser, for all
 21 property held in trust or other representative capacity for the
 22 benefit of the property appraiser, and for all property owned by
 23 a closely held corporation or partnership in which the property
 24 appraiser owns more than a 25-percent interest, the department
 25 shall review no less frequently than once every 2 years the
 26 assessment of such property during its review of the assessment
 27 rolls pursuant to this section. The property appraiser shall
 28 identify to the department such property to be reviewed by the

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29 department and make available any data requested by the
30 department to permit the department to perform such review. In
31 conducting such review, the department shall comply with all
32 standards with which property appraisers are required to comply.
33 The department shall complete such reviews within the timeframes
34 set forth for review of assessment rolls under this section.

35 Section 2. This act shall take effect July 1, 2008.