

By Senator Storms

10-03004-08

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1 A bill to be entitled

2 An act relating to taxpayer rights; amending s. 192.0105,
3 F.S.; providing a taxpayer the right to be provided all
4 supporting documentation used in a property appraiser's
5 assessment, without requesting such documentation, 14 days
6 before the value adjustment board's hearing date;
7 providing an effective date.

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

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11 Section 1. Paragraph (j) is added to subsection (2) of
12 section 192.0105, Florida Statutes, to read:

13 192.0105 Taxpayer rights.--There is created a Florida
14 Taxpayer's Bill of Rights for property taxes and assessments to
15 guarantee that the rights, privacy, and property of the taxpayers
16 of this state are adequately safeguarded and protected during tax
17 levy, assessment, collection, and enforcement processes
18 administered under the revenue laws of this state. The Taxpayer's
19 Bill of Rights compiles, in one document, brief but comprehensive
20 statements that summarize the rights and obligations of the
21 property appraisers, tax collectors, clerks of the court, local
22 governing boards, the Department of Revenue, and taxpayers.
23 Additional rights afforded to payors of taxes and assessments
24 imposed under the revenue laws of this state are provided in s.
25 213.015. The rights afforded taxpayers to assure that their
26 privacy and property are safeguarded and protected during tax
27 levy, assessment, and collection are available only insofar as
28 they are implemented in other parts of the Florida Statutes or
29 rules of the Department of Revenue. The rights so guaranteed to

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30 state taxpayers in the Florida Statutes and the departmental
31 rules include:

32 (2) THE RIGHT TO DUE PROCESS.--

33 (j) The right to be provided all supporting documentation
34 used in the property appraiser's assessment, without requesting
35 such documentation, 14 business days before the value adjustment
36 board's hearing date.

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