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CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RCS	.	
4/22/2008	.	
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	.	

1 The Committee on Community Affairs (Wise) recommended the
 2 following **amendment**:

Senate Amendment (with title amendment)

Delete line(s) 10-16

and insert:

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

195.096 Review of assessment rolls.--

(10) In addition to the review of each county's assessment
 rolls pursuant to this section, the assessment of any property
 that is subject to ad valorem taxation and that is owned by the
 property appraiser of the county is subject to review by the
 department. For property individually or jointly owned by the
 property appraiser, for all property held in trust or other
 representative capacity for the benefit of the property



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18 appraiser, and for all property owned by a closely held
 19 corporation or partnership in which the property appraiser owns
 20 more than a 25-percent interest, the department shall review the
 21 assessment of such property at least once every 2 years during
 22 its review of the assessment rolls pursuant to this section. The
 23 property appraiser shall identify such property to the department
 24 and make available any data requested by the department to permit
 25 the department to perform such review. In conducting its review,
 26 the department shall comply with all standards with which
 27 property appraisers are required to comply. The department shall
 28 complete such review within the timeframes set forth for review
 29 of assessment rolls under this section.

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31 ===== T I T L E A M E N D M E N T =====

32 And the title is amended as follows:

33 Delete line(s) 3-5

34 and insert:

35

36 195.096, F.S.; requiring the Department of Revenue to
 37 review the assessment of certain property owned or
 38 controlled by property appraisers; requiring property
 39 appraisers to identify such property and make certain
 40 information available to the department; requiring the
 41 department to comply with certain standards when
 42 conducting its review; providing an effective