

By the Committee on Community Affairs; and Senators Fasano and Justice

578-08374-08

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1 A bill to be entitled

2 An act relating to property assessments; amending s.
3 195.096, F.S.; requiring the Department of Revenue to
4 review the assessment of certain property owned or
5 controlled by property appraisers; requiring property
6 appraisers to identify such property and make certain
7 information available to the department; requiring the
8 department to comply with certain standards when
9 conducting its review; providing an effective date.

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

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

15 195.096 Review of assessment rolls.--

16 (10) In addition to the review of each county's assessment
17 rolls pursuant to this section, the assessment of any property
18 that is subject to ad valorem taxation and that is owned by the
19 property appraiser of the county is subject to review by the
20 department. For property individually or jointly owned by the
21 property appraiser, for all property held in trust or other
22 representative capacity for the benefit of the property
23 appraiser, and for all property owned by a closely held
24 corporation or partnership in which the property appraiser owns
25 more than a 25-percent interest, the department shall review the
26 assessment of such property at least once every 2 years during
27 its review of the assessment rolls pursuant to this section. The
28 property appraiser shall identify such property to the department
29 and make available any data requested by the department to permit

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30 the department to perform such review. In conducting its review,
31 the department shall comply with all standards with which
32 property appraisers are required to comply. The department shall
33 complete such review within the timeframes set forth for review
34 of assessment rolls under this section.

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