

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Attkisson offered the following:

2
3 **Amendment (with title amendment)**

4 Between lines 27 and 28, insert:

5 Section 2. Subsection (1) of section 194.037, Florida
6 Statutes, is amended to read:

7 194.037 Disclosure of tax impact.--

8 (1) After hearing all petitions, complaints, appeals, and
9 disputes, the clerk shall make public notice of the findings and
10 results of the board in at least a quarter-page size
11 advertisement of a standard size or tabloid size newspaper, and
12 the headline shall be in a type no smaller than 18 point. The
13 advertisement shall not be placed in that portion of the
14 newspaper where legal notices and classified advertisements
15 appear. The advertisement shall be published in a newspaper of
16 general paid circulation in the county. The newspaper selected

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17 shall be one of general interest and readership in the
18 community, and not one of limited subject matter, pursuant to
19 chapter 50. The headline shall read: TAX IMPACT OF VALUE
20 ADJUSTMENT BOARD. The public notice shall list the members of
21 the value adjustment board and the taxing authorities to which
22 they are elected. The form shall show, in columnar form, for
23 each of the property classes listed under subsection (2), the
24 following information, with appropriate column totals:

25 (a) In the first column, the number of parcels for which
26 the board granted exemptions that had been denied or that had
27 not been acted upon by the property appraiser.

28 (b) In the second column, the number of parcels for which
29 petitions were filed concerning a property tax exemption.

30 (c) In the third column, the number of parcels for which
31 the board considered the petition and reduced the assessment
32 from that made by the property appraiser on the initial
33 assessment roll.

34 (d) In the fourth column, the number of parcels for which
35 petitions were filed but not considered by the board because
36 such petitions were withdrawn or settled prior to the board's
37 consideration.

38 (e)~~(d)~~ In the fifth ~~fourth~~ column, the number of parcels
39 for which petitions were filed requesting a change in assessed
40 value, including requested changes in assessment classification.

41 (f)~~(e)~~ In the sixth ~~fifth~~ column, the net change in
42 taxable value from the assessor's initial roll which results
43 from board decisions.

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44 (g) ~~(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes
45 to parcels not granted relief by the board. The shift shall be
46 computed as the amount shown in column 6 ~~5~~ multiplied by the
47 applicable millage rates adopted by the taxing authorities in
48 hearings held pursuant to s. 200.065(2)(d) or adopted by vote of
49 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State
50 Constitution, but without adjustment as authorized pursuant to
51 s. 200.065(6). If for any taxing authority the hearing has not
52 been completed at the time the notice required herein is
53 prepared, the millage rate used shall be that adopted in the
54 hearing held pursuant to s. 200.065(2)(c).

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58 **T I T L E A M E N D M E N T**

59 Between lines 4-5 and insert:
60 amending s. 194.037, F.S.; revising information required to be
61 provided on the disclosure of tax impact form; providing
62 legislative intent; specifying that taxpayers are precluded from
63 having certain burdens of proof;