

By Senator Atwater

25-02432-08

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1 A bill to be entitled

2 An act relating to ad valorem tax data; amending s.
3 195.052, F.S.; specifying requirements for data to be
4 collected and published by the Department of Revenue on
5 its website and the website of each property appraiser;
6 providing an effective date.

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

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10 Section 1. Section 195.052, Florida Statutes, is amended to
11 read:

12 195.052 Research and tabulation of data.--The Department of
13 Revenue shall conduct constant research and maintain accurate
14 tabulations of data and conditions existing as to ad valorem
15 taxation, shall annually publish such data as may be appropriate
16 to facilitate fiscal policymaking, and shall annually make ~~such~~
17 recommendations to the Legislature as ~~are~~ necessary to ensure
18 that property is valued according to its just value and is
19 equitably taxed throughout the state. At a minimum, the data must
20 include the annual percentage increase in total nonvoted ad
21 valorem taxes levied by each municipality, county, and local
22 taxing authority; information concerning the distribution of ad
23 valorem taxes levied on the various classifications of property
24 including homestead, nonhomestead residential, new construction,
25 commercial, and industrial properties; and the previous year's
26 adopted millage rate, the current year's millage rate, and the
27 current percentage increase in taxes levied above the rolled-back
28 rate. The data shall be published on the department's website and
29 on the websites of all property appraisers of this state.

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30 Publication must be within ~~shall occur not later than~~ 60 days
31 after receipt of extended rolls for all counties pursuant to s.
32 193.122(7).

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