

By Senator Dean

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1 A bill to be entitled
2 An act relating to property tax assessment rolls;
3 amending s. 193.114, F.S.; authorizing a property
4 appraiser to request and the executive director of the
5 Department of Revenue to authorize a property
6 appraiser to provide alternative data to the data
7 required in an assessment roll or waive the
8 requirement to include certain data in an assessment
9 roll under certain circumstances; providing an
10 effective date.

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

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14 Section 1. Section 193.114, Florida Statutes, is amended to
15 read:

16 193.114 Preparation of assessment rolls.—

17 (1) Each property appraiser shall prepare the following
18 assessment rolls:

19 (a) Real property assessment roll.

20 (b) Tangible personal property assessment roll. This roll
21 shall include taxable household goods and all other taxable
22 tangible personal property.

23 (2) The real property assessment roll shall include:

24 (a) The just value.

25 (b) The school district assessed value.

26 (c) The nonschool district assessed value.

27 (d) The difference between just value and school district
28 and nonschool district assessed value for each statutory
29 provision resulting in such difference.

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- 30 (e) The school taxable value.
- 31 (f) The nonschool taxable value.
- 32 (g) The amount of each exemption or discount causing a
33 difference between assessed and taxable value.
- 34 (h) The value of new construction.
- 35 (i) The value of any deletion from the property causing a
36 reduction in just value.
- 37 (j) Land characteristics, including the land use code, land
38 value, type and number of land units, land square footage, and a
39 code indicating a combination or splitting of parcels in the
40 previous year.
- 41 (k) Improvement characteristics, including improvement
42 quality, construction class, effective year built, actual year
43 built, total living or usable area, number of buildings, number
44 of residential units, value of special features, and a code
45 indicating the type of special feature.
- 46 (l) The market area code, according to department
47 guidelines.
- 48 (m) The neighborhood code, if used by the property
49 appraiser.
- 50 (n) For each sale of the property in the previous year, the
51 sale price, sale date, official record book and page number or
52 clerk instrument number, and the basis for qualification or
53 disqualification as an arms-length transaction. Sale data must
54 be current on all tax rolls submitted to the department, and
55 sale qualification decisions must be recorded on the tax roll
56 within 3 months after the sale date.
- 57 (o) A code indicating that the physical attributes of the
58 property as of January 1 were significantly different than that

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59 at the time of the last sale.

60 (p) The name and address of the owner or fiduciary
61 responsible for the payment of taxes on the property and an
62 indicator of fiduciary capacity, as appropriate.

63 (q) The state of domicile of the owner.

64 (r) The physical address of the property.

65 (s) The United States Census Bureau block group in which
66 the parcel is located.

67 (t) Information specific to the homestead property,
68 including the social security number of the homestead applicant
69 and the applicant's spouse, if any, and, for homestead property
70 to which a homestead assessment difference was transferred in
71 the previous year, the number of owners among whom the previous
72 homestead was split, the assessment difference amount, the
73 county of the previous homestead, the parcel identification
74 number of the previous homestead, and the year in which the
75 difference was transferred.

76 (u) A code indicating confidentiality pursuant to s.
77 119.071.

78 (v) The millage for each taxing authority levying tax on
79 the property.

80 (w) For tax rolls submitted subsequent to the tax roll
81 submitted pursuant to s. 193.1142, a notation indicating any
82 change in just value from the tax roll initially submitted
83 pursuant to s. 193.1142 and a code indicating the reason for the
84 change.

85 (3) The tangible personal property roll shall include:

86 (a) An industry code.

87 (b) A code reference to tax returns showing the property.

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88 (c) The just value of furniture, fixtures, and equipment.

89 (d) The just value of leasehold improvements.

90 (e) The assessed value.

91 (f) The difference between just value and school district
92 and nonschool district assessed value for each statutory
93 provision resulting in such difference.

94 (g) The taxable value.

95 (h) The amount of each exemption or discount causing a
96 difference between assessed and taxable value.

97 (i) The penalty rate.

98 (j) The name and address of the owner or fiduciary
99 responsible for the payment of taxes on the property and an
100 indicator of fiduciary capacity, as appropriate.

101 (k) The state of domicile of the owner.

102 (l) The physical address of the property.

103 (m) The millage for each taxing authority levying tax on
104 the property.

105 (4) For every change made to the assessed or taxable value
106 of a parcel on an assessment roll subsequent to the mailing of
107 the notice provided for in s. 200.069, the property appraiser
108 shall document the reason for such change in the public records
109 of the office of the property appraiser in a manner acceptable
110 to the executive director or the executive director's designee.
111 For every change that decreases the assessed or taxable value of
112 a parcel on an assessment roll between the time of complete
113 submission of the tax roll pursuant to s. 193.1142(3) and
114 mailing of the notice provided for in s. 200.069, the property
115 appraiser shall document the reason for such change in the
116 public records of the office of the property appraiser in a

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117 manner acceptable to the executive director or the executive
118 director's designee. Changes made by the value adjustment board
119 are not subject to the requirements of this subsection.

120 (5) For proprietary purposes, including the furnishing or
121 sale of copies of the tax roll under s. 119.07(1), the property
122 appraiser is the custodian of the tax roll and the copies of it
123 which are maintained by any state agency. The department or any
124 state or local agency may use copies of the tax roll received by
125 it for official purposes and shall permit inspection and
126 examination thereof under s. 119.07(1), but is not required to
127 furnish copies of the records. A social security number
128 submitted under s. 196.011(1) is confidential and exempt from s.
129 24(a), Art. I of the State Constitution and the provisions of s.
130 119.07(1). A copy of documents containing the numbers furnished
131 or sold by the property appraiser, except a copy furnished to
132 the department, or a copy of documents containing social
133 security numbers provided by the department or any state or
134 local agency for inspection or examination by the public, must
135 exclude those social security numbers.

136 (6) The rolls shall be prepared in the format and contain
137 the data fields specified pursuant to s. 193.1142.

138 (7) A property appraiser who is subject to hardship due to
139 the data required for an assessment roll other than valuation
140 data may provide written notice to the executive director of the
141 department by May 1 explaining the hardship. The executive
142 director may allow the property appraiser to supply alternative
143 data or waive the requirement for the data at the director's
144 discretion.

145 Section 2. This act shall take effect July 1, 2009.