

By Senator Altman

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1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 193.114, F.S.; limiting the review of changes in the
4 assessed value of real property resulting from an
5 informal conference with the taxpayer to a review by
6 the Department of Revenue; providing an effective
7 date.

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

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11 Section 1. Subsection (4) of section 193.114, Florida
12 Statutes, is amended to read:

13 193.114 Preparation of assessment rolls.—

14 (4) (a) For every change made to the assessed or taxable
15 value of a parcel on an assessment roll subsequent to the
16 mailing of the notice provided for in s. 200.069, the property
17 appraiser shall document the reason for such change in the
18 public records of the office of the property appraiser in a
19 manner acceptable to the executive director or the executive
20 director's designee. For every change made to the assessed or
21 taxable value of a parcel on an assessment roll as the result of
22 an informal conference under s. 194.011(2), only the department
23 may review whether such changes are consistent with the law.

24 (b) For every change that decreases the assessed or taxable
25 value of a parcel on an assessment roll between the time of
26 complete submission of the tax roll pursuant to s. 193.114(3)
27 and mailing of the notice provided for in s. 200.069, the
28 property appraiser shall document the reason for such change in
29 the public records of the office of the property appraiser in a

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30 manner acceptable to the executive director or the executive
31 director's designee.

32 (c) Changes made by the value adjustment board are not
33 subject to the requirements of this subsection.

34 Section 2. This act shall take effect July 1, 2011.