



512326

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/24/2012	.	
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

Senate Amendment (with directory and title amendments)

Between lines 212 and 213
insert:

(4) (a) For every change made to the assessed or taxable value of a parcel on an assessment roll subsequent to the mailing of the notice provided for in s. 200.069, the property appraiser shall document the reason for such change in the public records of the office of the property appraiser in a manner acceptable to the executive director or the executive director's designee. For every change made to the assessed or taxable value of a parcel on an assessment roll as the result of



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13 an informal conference under s. 194.011(2), only the department
14 or a designated entity may review whether such change is
15 consistent with the law.

16 (b) For every change that decreases the assessed or taxable
17 value of a parcel on an assessment roll between the time of
18 complete submission of the tax roll pursuant to s. 193.1142(3)
19 and mailing of the notice provided for in s. 200.069, the
20 property appraiser shall document the reason for such change in
21 the public records of the office of the property appraiser in a
22 manner acceptable to the executive director or the executive
23 director's designee.

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

27 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

28 And the directory clause is amended as follows:

30 Delete lines 186 - 187

31 and insert:

33 Section 4. Paragraphs (n) and (p) of subsection (2) and
34 subsection (4) of section 193.114, Florida Statutes, are amended
35 to read:

37 ===== T I T L E A M E N D M E N T =====

38 And the title is amended as follows:

40 Delete line 17

41 and insert:



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assessment roll; limiting the review of changes in the
assessed value of real property resulting from an
informal conference with the taxpayer to a review by
the Department of Revenue or a designated entity;
amending s. 193.1554, F.S.; deleting