

Amendment No. 7

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>      </u>	(Y/N)
ADOPTED AS AMENDED	<u>      </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>      </u>	(Y/N)
FAILED TO ADOPT	<u>      </u>	(Y/N)
WITHDRAWN	<u>      </u>	(Y/N)
OTHER	<u>      </u>	

1 Committee/Subcommittee hearing bill: Appropriations Committee  
 2 Representative Wood offered the following:

**Amendment (with title amendment)**

5 Between lines 69 and 70, insert:

6 Section 1. Subsection (2) of section 11.45, Florida  
 7 Statutes, is amended, and a new paragraph (1) is added to that  
 8 section, to read:

9 11.45 Definitions; duties; authorities; reports; rules.—

10 (2) DUTIES.— The Auditor General shall:

11 (h) At least every 3 years, conduct a performance audit of  
 12 the Department of Revenue's administration of the ad valorem tax  
 13 laws as described in ss. 195.096 and 1011.62. The audit report  
 14 shall report on the activities of the ad valorem tax program of  
 15 the Department of Revenue related to the ad valorem tax rolls.  
 16 The Auditor General shall include, for at least four counties  
 17 reviewed, findings as to the accuracy of assessment procedures,

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18 projections, and computations made by the department, using the  
19 same generally accepted appraisal standards and procedures to  
20 which the department and the property appraisers are required to  
21 adhere. However, the report may not include any findings or  
22 statistics related to any ad valorem tax roll that is in  
23 litigation between the state and county officials at the time  
24 the report is issued.

25 (1) At least every 2 years, conduct a performance audit of  
26 the value adjustment board process provided in Chapter 194.  
27 This audit must include: a sample of the county value adjustment  
28 boards; the Department of Revenue's performance of its duties  
29 regarding the value adjustment board process; and the state and  
30 local implementation of recent legislation and rules relating to  
31 the value adjustment board process. The scope of this audit  
32 will be determined by the Auditor General.

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

36 Remove line 3 and insert:  
37 11.45, F.S.; revising audits; amending s. 129.03, F.S.; revising  
38 the information required to be