

Amendment No. 3a

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WITHDRAWN	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:

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 4 **Amendment to Amendment (399833) by Representative Avila**
 5 **(with title amendment)**

6 Between lines 5 and 6 of the amendment, insert:

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

10 11.45 Definitions; duties; authorities; reports; rules.—

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

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

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

26 (1) At least every 3 years, conduct a performance audit of
27 the value adjustment board process provided in Chapter 194.
28 This audit must include: a sample of the county value adjustment
29 boards; the Department of Revenue's performance of its duties
30 regarding the value adjustment board process; and the state and
31 local implementation of recent legislation and rules relating to
32 the value adjustment board process. The scope of this audit
33 will be determined by the Auditor General.

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

37 Remove line 588 of the amendment and insert:
38 129.03, F.S.; revising audits; amending s. 129.03, F.S.;
39 revising the information required to be