

Senate Bill No. 490

An act relating to property tax administration; amending s. 195.096, F.S.; requiring the Department of Revenue to notify the county commissioner or the corresponding officer under a consolidation charter that its findings regarding the review of the county tax assessment roll are available upon request; requiring the Department of Revenue to forward its findings within 90 days after a request; providing an effective date.

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

Section 1. Paragraph (f) of subsection (2) of section 195.096, Florida Statutes, is amended to read:

195.096 Review of assessment rolls.—

(2) The department shall conduct, no less frequently than once every 2 years, an in-depth review of the assessment rolls of each county. The department need not individually study every use-class of property set forth in s. 195.073, but shall at a minimum study the level of assessment in relation to just value of each classification specified in subsection (3). Such in-depth review may include proceedings of the value adjustment board and the audit or review of procedures used by the counties to appraise property.

(f) Within 120 days following the receipt of a county assessment roll by the executive director of the department pursuant to s. 193.1142(1), or within 10 days after approval of the assessment roll, whichever is later, the department shall complete the review for that county and forward its findings, including a statement of the confidence interval for the median and such other measures as may be appropriate for each classification or subclassification studied and for the roll as a whole, employing a 95-percent level of confidence, and related statistical and analytical details to the Senate and the House of Representatives committees with oversight responsibilities for taxation, and the appropriate property appraiser. Upon releasing its findings, the department shall notify the chairperson of the appropriate county commission or the corresponding official under a consolidated charter that the department's findings are available upon request. The department shall, within 90 days after receiving a written request from the chairperson of the appropriate county commission or the corresponding official under a consolidated charter, forward a copy of its findings, including the confidence interval for the median and such other measures of each classification or subclassification studies and for all the roll as a whole, and related statistical and analytical details, to the requesting party. Finance, Taxation, and Claims Committee; the House Finance and Taxation Committee; and the appropriate property appraiser

Section 2. This act shall take effect July 1, 2006.

Approved by the Governor May 30, 2006.

Filed in Office Secretary of State May 30, 2006.