

CHAPTER 195

PROPERTY ASSESSMENT ADMINISTRATION AND FINANCE

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195.0011 Short title.—Chapter 195 shall be known as the "Property Assessment Administration and Finance Law."

History.—s. 1, ch. 73-172.

195.0012 Legislative intent.—It is declared to be the legislative purpose and intent in this entire chapter to recognize and fulfill the state's responsibility to secure a just valuation for ad valorem tax purposes of all property and to provide for a uniform assessment as between property within each county and property in every other county or taxing district.

History.—s. 47, ch. 70-243; s. 2, ch. 73-172.

Note.—Former s. 195.111.

195.002 Supervision by Department of Revenue.—

(1) The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation, as required by the constitution. It shall also have supervision over tax collection and all other aspects of the administration of such taxes. The supervision of the department shall consist primarily of aiding and assisting county officers in the assessing and collection functions, with particular emphasis on the more technical aspects. In this regard, the department shall conduct schools to upgrade assessment skills of both state and local assessment personnel.

(2) In furtherance of its duty to conduct schools to upgrade assessment skills and collection skills, the department may establish by rule committees on admis-

sions and certification. Additionally, the department may incur reasonable expenses for hiring instructors, travel, office operations, certificates of completion, badges or awards, and food service incidental to conducting such schools and for administering any certification program under s. 145.10 or s. 145.11. The department may charge a tuition fee and an examination fee to any person who attends such a school and may charge a fee to certify or recertify any person under such a program. The department shall deposit such fees into the Certification Program Trust Fund which is created in the State Treasury. There shall be separate school accounts and program accounts in the trust fund for property appraisers and for tax collectors. The department shall use money in the fund to pay such expenses.

History.—s. 35, ch. 70-243; s. 7, ch. 74-234; s. 5, ch. 86-300; s. 25, ch. 90-203.

195.022 Forms to be prescribed by Department of Revenue.—The Department of Revenue shall prescribe and furnish all forms to be used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards in administering and collecting ad valorem taxes. The department shall prescribe a form for each purpose. A county officer may use a form other than the form prescribed by the department, but only at the expense of his or her office and upon obtaining written permission from the executive director of the department; provided that no county officer shall use a form the substantive content of which is at variance with the form prescribed by the department for the same or a similar purpose. If the executive director finds good cause to grant such permission he or she may do so. The county officer may continue to use such approved form until the law which specifies the form is amended or repealed or until the officer receives written disapproval from the executive director. Otherwise, all such officers and their employees shall use the forms, and follow the instructions applicable to the forms, furnished to them by the department. The department, upon request of any property appraiser or, in any event, at least once every 3 years, shall prescribe and furnish such aerial photographs and nonproperty ownership maps to the property appraisers as are necessary to ensure that all real property within the state is properly listed on the roll. All forms and maps furnished by the department shall be paid for by the department as provided by law. All forms and maps and instructions relating to their use shall be substantially uniform throughout the state. An officer may employ supplemental forms and maps, at the expense of his or her office, which he or she deems expedient for the purpose of administering and collecting ad valorem taxes. The forms required in ss. 193.461(3)(a) and 196.011(1) for renewal purposes shall require sufficient information for the property appraiser to evaluate the changes in use since the prior year. If the property appraiser determines, in the case of a taxpayer, that he or she has insufficient current information upon which to approve the exemption, or if the information on the renewal form is inadequate for him or her to

evaluate the taxable status of the property, he or she may require the resubmission of an original application.

History.—s. 37, ch. 70-243; s. 4, ch. 73-172; s. 7, ch. 74-234; s. 10, ch. 76-133; s. 2, ch. 78-185; s. 1, ch. 78-193; s. 153, ch. 91-112; s. 8, ch. 93-132.

195.027 Rules and regulations.—

(1) The Department of Revenue shall prescribe reasonable rules and regulations for the assessing and collecting of taxes, and such rules and regulations shall be followed by the property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards. It is hereby declared to be the legislative intent that the department shall formulate such rules and regulations that property will be assessed, taxes will be collected, and the administration will be uniform, just, and otherwise in compliance with the requirements of the general law and the constitution.

(2) It is the legislative intent that all counties operate on computer programs that are substantially similar and produce data which are directly comparable. The rules and regulations shall prescribe uniform standards and procedures for computer programs and operations for all programs installed in any property appraiser's office after July 1, 1973. The rules and regulations shall provide for a time schedule by which all programs and procedures in use on July 1, 1973, shall conform with the uniform standards. It is the legislative intent that the department shall require a high degree of uniformity so that data will be comparable among counties and that a single audit procedure will be practical for all property appraisers' offices.

(3) The rules and regulations shall provide procedures whereby the property appraiser, the Department of Revenue, and the Auditor General shall be able to obtain access, where necessary, to financial records relating to nonhomestead property which records are required to make a determination of the proper assessment as to the particular property in question. Access to a taxpayer's records shall be provided only in those instances in which it is determined that such records are necessary to determine either the classification or the value of the taxable nonhomestead property. Access shall be provided only to those records which pertain to the property physically located in the taxing county as of January 1 of each year and to the income from such property generated in the taxing county for the year in which a proper assessment is made. All records produced by the taxpayer under this subsection shall be deemed to be confidential in the hands of the property appraiser, the department, the tax collector, and the Auditor General and shall not be divulged to any person, firm, or corporation, except upon court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters, and such records are exempt from the provisions of s. 119.07(1). This exemption is subject to the Open Government Sunset Review Act in accordance with 's. 119.14.

(4)(a) The rules and regulations prescribed by the department shall require a return of tangible personal property which shall include:

1. A general identification and description of the property or, when more than one item constitutes a class of similar items, a description of the class.

2. The location of such property.

3. The original cost of such property and, in the case of a class of similar items, the average cost.

4. The age of such property and, in the case of a class of similar items, the average age.

5. The condition, including functional and economic depreciation or obsolescence.

6. The taxpayer's estimate of fair market value.

(b) For purposes of this subsection, a class of property shall include only those items which are substantially similar in function and use. Nothing in this chapter shall authorize the department to prescribe a return requiring information other than that contained in this subsection; nor shall the department issue or promulgate any rule or regulation directing the assessment of property by the consideration of factors other than those enumerated in s. 193.011.

(5) The rules and regulations shall require that the property appraiser deliver copies of all pleadings in court proceedings in which his or her office is involved to the Department of Revenue.

(6) The fees and costs of the sale or purchase and terms of financing shall be presumed to be usual unless the buyer or seller or agent thereof files a form which discloses the unusual fees, costs, and terms of financing. Such form shall be filed with the clerk of the circuit court at the time of recording. The rules and regulations shall prescribe an information form to be used for this purpose. Either the buyer or the seller or the agent of either shall complete the information form and certify that the form is accurate to the best of his or her knowledge and belief. The information form shall be confidential in the hands of all persons after delivery to the clerk, except that the Department of Revenue and the Auditor General shall have access to it in the execution of their official duties, and such form is exempt from the provisions of s. 119.07(1). This exemption is subject to the Open Government Sunset Review Act in accordance with 's. 119.14. The information form may be used in any judicial proceeding, upon a motion to produce duly made by any party to such proceedings. Failure of the clerk to obtain an information form with the recording shall not impair the validity of the recording or the conveyance. The form shall provide for a notation by the clerk indicating the book and page number of the conveyance in the official record books of the county. The clerk shall promptly deliver all information forms received to the property appraiser for his or her custody and use.

History.—s. 39, ch. 70-243; s. 2, ch. 73-172; ss. 8, 22, 23, ch. 74-234; s. 11, ch. 76-133; s. 16, ch. 76-234; s. 14, ch. 79-334; s. 10, ch. 80-77; s. 23, ch. 80-274; s. 6, ch. 81-308; s. 22, ch. 88-119; s. 64, ch. 89-356; s. 39, ch. 90-360; s. 154, ch. 91-112; s. 985, ch. 95-147.

Note.—

A. Repealed by s. 1, ch. 95-217.

B. Section 4, ch. 95-217, provides that "[n]otwithstanding any provision of law to the contrary, exemptions from chapter 119, Florida Statutes, or chapter 286, Florida Statutes, which are prescribed by law and are specifically made subject to the Open Government Sunset Review Act in accordance with section 119.14, Florida Statutes, are not subject to review under that act, and are not abrogated by the operation of that act, after October 1, 1995."

Note.—Former s. 195.042.

195.032 Establishment of standards of value.—In furtherance of the requirement set out in s. 195.002, the Department of Revenue shall establish and promulgate standard measures of value not inconsistent with those standards provided by law, to be used by property

appraisers in all counties, including taxing districts, to aid and assist them in arriving at assessments of all property. The standard measures of value shall provide guidelines for the valuation of property and methods for property appraisers to employ in arriving at the just valuation of particular types of property consistent with ss. 193.011 and 193.461. The standard measures of value shall assist the property appraiser in the valuation of property and be deemed prima facie correct, but shall not be deemed to establish the just value of any property. However, the presumption of correctness accorded an assessment made by a property appraiser shall not be impugned merely because the standard measures of value do not establish the just value of any property.

History.—s. 38, ch. 70-243; s. 12, ch. 76-133; s. 9, ch. 76-234; s. 62, ch. 82-226.

195.052 Research and tabulation of data.—The department shall conduct constant research and maintain accurate tabulations of data and conditions existing as to ad valorem taxation, shall annually publish such data as may be appropriate to facilitate fiscal policymaking, and shall annually make such recommendations to the Legislature as are necessary to ensure that property is valued according to its just value and is equitably taxed throughout the state. Publication shall occur not later than 60 days after receipt of extended rolls for all counties pursuant to s. 193.122(7).

History.—s. 40, ch. 70-243; s. 3, ch. 82-388; s. 6, ch. 83-204.

195.062 Manual of instructions.—

(1) The department shall prepare and maintain a current manual of instructions for property appraisers and other officials connected with the administration of property taxes. This manual shall contain all:

- (a) Rules and regulations.
- (b) Standard measures of value.
- (c) Forms and instructions relating to the use of forms and maps.

Consistent with s. 195.032, the standard measures of value shall be adopted in general conformity with the procedures set forth in s. 120.54, but shall not have the force or effect of such rules and shall be used only to assist tax officers in the assessment of property as provided by s. 195.002.

(2) The department may also include in such manual any other information which it deems pertinent or helpful in the administration of taxes. Such manual shall instruct that the mere recordation of a plat on previously unplatted acreage shall not be construed as evidence of sufficient change in the character of the land to require reassessment until such time as development is begun on the platted acreage. Such manual shall be made available for distribution to the public at a nominal cost, to include cost of printing and circulation.

History.—s. 41, ch. 70-243; s. 1, ch. 71-367; s. 2, ch. 73-172; s. 9, ch. 74-234; s. 1, ch. 75-12; s. 10, ch. 76-234; s. 1, ch. 77-174.

195.072 Cooperation of other agencies of state government.—The several departments and agencies of state government are hereby authorized and directed to render such necessary aid and assistance to the Department of Revenue as is required to enable the department to carry out its functions of insuring just val-

uation and equitable administration of property taxes in this state.

History.—s. 42, ch. 70-243.

195.073 Classification of property.—All items required by law to be on the assessment rolls shall receive a classification based upon the use of the property. The department shall promulgate uniform definitions for all classifications. The department may designate other subclassifications of property. No assessment roll may be approved by the department which does not show proper classifications.

(1) Real property shall be classified according to the assessment basis of the land into the following classes:

(a) Residential, subclassified into categories, one category for homestead property and one for nonhomestead property:

1. Single family.
2. Mobile homes.
3. Multifamily.
4. Condominiums.
5. Cooperatives.
6. Retirement homes.
- (b) Commercial and industrial.
- (c) Agricultural.
- (d) Nonagricultural acreage.
- (e) Exempt, wholly or partially.
- (f) Centrally assessed.
- (g) Leasehold interests.
- (h) Timeshare property.
- (i) Other.

(2) Personal property shall be classified as:

- (a) Floating structures—residential.
- (b) Floating structures—nonresidential.
- (c) Mobile homes and attachments.
- (d) Household goods.
- (e) Other tangible personal property.

(3) When the tax roll is submitted to the department for approval, there shall also be appended a statement indicating the total assessed valuation of structures added to and deleted from the assessment roll for that year in each taxing jurisdiction.

(4) Rules adopted pursuant to this section shall provide for the separate identification of property as prior existing property or expansion-related property for the purpose of carrying out the provisions of s. 220.18, if applicable, in addition to classification according to use.

(5)(a) Rules adopted pursuant to this section shall provide for the separate identification of property as prior existing property of an expanded or rebuilt business, as expansion-related property of an expanded or rebuilt business, and as property of a new business, in the event the business qualifies for an enterprise zone property tax credit pursuant to s. 220.182, in addition to classification according to use.

(b) The provisions of this subsection shall expire and be void on June 30, 2005.

(6) Rules adopted pursuant to this section shall provide for the separate identification of property granted an economic development ad valorem tax exemption, in addition to classification according to use.

(7) To the greatest extent practicable and based on existing information, all publicly owned real property

required to be listed on the assessment roll shall also be separately classified according to ownership by federal, state, or local government; water management district; or other public entity.

History.—s. 3, ch. 73-172; ss. 8, 23, ch. 74-234; s. 15, ch. 79-334; s. 11, ch. 80-77; ss. 6, 10, ch. 80-248; s. 3, ch. 80-347; s. 9, ch. 81-308; ss. 56, 74, ch. 82-226; s. 1, ch. 83-223; s. 27, ch. 84-356; s. 65, ch. 94-136; s. 64, ch. 94-353.

195.084 Information exchange.—

(1) The department shall promulgate rules and regulations for the exchange of information among the department, the property appraisers' offices, the tax collector, and the Auditor General. All records and returns of the department useful to the property appraiser or the tax collector shall be made available upon request but subject to the reasonable conditions imposed by the department. This section shall supersede statutes prohibiting disclosure only with respect to the property appraiser, the tax collector, and the Auditor General, but the department may establish regulations setting reasonable conditions upon the access to and custody of such information. The Auditor General, the tax collectors, and the property appraisers shall be bound by the same requirements of confidentiality as the Department of Revenue. This exemption is subject to the Open Government Sunset Review Act in accordance with *§*s. 119.14. Breach of confidentiality shall be a misdemeanor of the first degree, punishable as provided by *§*ss. 775.082 and 775.083.

(2) All of the records of property appraisers and collectors, including, but not limited to, worksheets and property record cards, shall be made available to the Department of Revenue and Auditor General. Property appraisers and collectors are hereby directed to cooperate fully with representatives of the Department of Revenue and Auditor General in realizing the objectives stated in *s.* 195.0012.

History.—s. 5, ch. 73-172; s. 1, ch. 77-102; s. 23, ch. 88-119; s. 40, ch. 90-360.

Note.—

A. Repealed by *s.* 1, ch. 95-217.

B. Section 4, ch. 95-217, provides that "[n]otwithstanding any provision of law to the contrary, exemptions from chapter 119, Florida Statutes, or chapter 286, Florida Statutes, which are prescribed by law and are specifically made subject to the Open Government Sunset Review Act in accordance with section 119.14, Florida Statutes, are not subject to review under that act, and are not abrogated by the operation of that act, after October 1, 1995."

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

(1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Prior to August 15, the property appraiser and the board of county commissioners may

submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners.

(b) The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to *s.* 200.065(2)(d). The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the property appraiser in the county under review. The budget request as approved by the department and as amended by the commission shall become the operating budget of the property appraiser for the ensuing fiscal year beginning October 1, except that the budget so approved may subsequently be amended under the same procedure. After final approval, the property appraiser shall make no transfer of funds between accounts without the written approval of the department. However, all moneys received by property appraisers in complying with chapter 119 shall be accounted for in the same manner as provided for in *s.* 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in *s.* 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required. This subsection does not apply in a county in which the office of tax collector has been abolished and the duties of that office have been transferred to another office pursuant to *s.* 1(d), Art. VIII of the State Constitution or in a county in which a resolution is in effect pursuant to *s.* 145.022 or in any charter county where the charter specifically provides for a different method for the submission of the tax collector's budget.

(3) Any check received by the office of the collector which is returned by the bank upon which the check is drawn shall be the personal liability of the tax collector unless the collector, after due diligence to collect the returned check, forwards the returned check for prosecution to the state attorney of the circuit where the check was drawn. This subsection does not apply to ad valorem taxes, in which case the collector shall proceed under chapter 197.

(4) The property appraisers and tax collectors of this state are hereby authorized to pay any fee established by the department for attendance by an employee at a school established and conducted by the department pursuant to s. 195.002. Further, the travel and per diem expenses of such employee may be paid as set forth in s. 112.061.

(5) Any property appraiser or tax collector whose budget is approved by the Department of Revenue who has not been reelected to office or is not seeking reelection shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation following the date he or she is eliminated as a candidate or October 1, whichever comes later, without the approval of the Department of Revenue.

History.—s. 56, ch. 20722, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 36, ch. 70-243; s. 6, ch. 73-172; s. 10, ch. 74-234; s. 1, ch. 77-102; s. 93, ch. 79-190; s. 16, ch. 79-334; s. 29, ch. 80-274; s. 84, ch. 81-259; s. 3, ch. 82-33; s. 6, ch. 86-300; s. 3, ch. 88-85; s. 3, ch. 88-158; s. 26, ch. 90-203; s. 2, ch. 90-343; s. 986, ch. 95-147; ss. 4, 18, ch. 95-272.

Note.—As amended by s. 986, ch. 95-147, and s. 4, ch. 95-272. Section 18, ch. 95-272, amended subsections (1) and (2), effective July 1, 1997. Subsections (1) and (2), as amended by s. 986, ch. 95-147, and s. 18, ch. 95-272, only, read:

(1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Division of Ad Valorem Tax of the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The division shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the division shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Prior to August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the division respecting the budget. On or before August 15, the division shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners.

(b) The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the Division of Ad Valorem Tax upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to s. 200.065(2)(d). The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the property appraiser in the county under review. The budget request as approved by the division and as amended by the commission shall become the operating budget of the property appraiser for the ensuing fiscal year beginning October 1, except that the budget so approved may subsequently be amended under the same procedure. After final approval, the property appraiser shall make no transfer of funds between accounts without the written approval of the division. However, all moneys received by property appraisers in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the Department of Revenue. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same

manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required. This subsection does not apply in a county in which the office of tax collector has been abolished and the duties of that office have been transferred to another office pursuant to s. 1(d), Art. VIII of the State Constitution or in a county in which a resolution is in effect pursuant to s. 145.022 or in any charter county where the charter specifically provides for a different method for the submission of the tax collector's budget.

Note.—Former ss. 193.02, 195.011.

195.092 Authority to bring and maintain suits.—

(1) The Department of Revenue shall have authority to bring and maintain such actions at law or in equity by mandamus or injunction, or otherwise, to enforce the performance of any duties of any officer or official performing duties with relation to the execution of the tax laws of the state, or to enforce obedience to any lawful order, rule, regulation, or decision of the Department of Revenue lawfully made under the authority of these tax laws. Venue for such actions shall be in the county in which the official duties of the property appraiser are to be performed.

(2) The property appraiser or any taxing authority shall have the authority to bring and maintain such actions as may be necessary to contest the validity of any rule, regulation, order, directive, or determination of any agency of the state, including, but not limited to, disapproval of all or any part of an assessment roll or a determination of assessment levels. The defendant in such actions shall be the agency head, and service of process shall be on such person or, when the head of the agency is a collegial body, its executive director, if there be one. Such action shall be brought within 60 days of the date the rule, regulation, order, directive, or determination becomes effective. Venue for such actions shall be in Leon County. The circuit court judge, upon proper motion, may agree to hear the case in the county where the property is located if trial in Leon County would result in substantial expense and inconvenience to the necessary participants. Appeal shall be to the First District Court of Appeal.

(3) No action shall be instituted to compel reappraisal of property or adjustment of the tax rolls unless the executive director has first met or in good faith has attempted to meet in conference with the affected property appraiser and has been unable to resolve differences or obtain acceptable written assurance of the implementation of a plan to ensure compliance with general law and the constitutional requirement of just value.

(4) In any action instituted against a property appraiser to compel the performance of his or her official duties, the court may order the implementation of a plan of reappraisal to be completed within a prescribed period of time. To implement its decision, the court shall have the power to:

(a) Enter such orders as are necessary to ensure that assessments shall be uniform, equitable, at just value, and otherwise in compliance with law.

(b) Maintain jurisdiction until such time as all of the requirements of the court as expressed in its order have been met.

(5) Chapter 120 shall not apply to this section.

History.—s. 55, ch. 20722, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 44, ch. 70-243; s. 6, ch. 80-274; s. 987, ch. 95-147.

Note.—Former ss. 196.16, 195.041.

195.095 Approved bidder list; standard contracts.

(1) The executive director or his or her designee shall accept applications from all persons and firms that desire to contract with property appraisers, tax collectors, or county commissions for assessment or collection services or systems or for the sale of electronic data processing programs or equipment. No application shall be approved unless the assessment procedures on the electronic data processing programs fully meet the regulations of the department relating to uniformity of assessment. The regulations shall ensure that the person or firm has sufficient and modern equipment as well as the necessary technology to fulfill the type of contract on which the person or firm proposes to bid. The firm or person shall be approved to bid only on the type of contract for which it is qualified. Chapter 475 shall not apply to persons contracting under the provisions of this section. The executive director or his or her designee shall establish a list of approved bidders for such contracts based upon an evaluation of each person's or firm's ability to comply satisfactorily with such contracts and the person's or firm's past performance on similar contracts. Any person or firm that has not fully complied with the terms of a contract with a Florida property appraiser, tax collector, or county commission shall be removed from the approved list for future contracts until there is full compliance. No property appraiser, tax collector, or county commission may contract for assessment services or purchase of data processing programs or equipment for use by the property appraiser or tax collector unless the vendor is on the approved state bidder list.

(2) The executive director or his or her designee shall promulgate a standard contract containing the minimum standards that must be included in all contracts entered into with approved bidders. All contracts shall contain a requirement that the contractor shall post a performance bond and that the bond shall remain in effect at least 1 year after the completion of the contract. All contractors and bonding companies shall disclose all sureties, endorsers, and guarantors of performance. Any provision of the standard contract may be deleted or added to only with written approval of the executive director or his or her designee. The executive director or his or her designee may waive, in writing, the application of this section to any contract for purchase of services or systems, upon written certification by the property appraiser, tax collector, or county commission that failure of such services or systems will not delay or otherwise impair the timely production of a lawful tax roll or the collection of tax. The executive director or his or her designee shall, at the minimum, promulgate standard contracts for mass data reappraisals and computer service programs and equipment.

(3) The department may waive all or part of the requirements of this section in the case of property appraisers who, as of July 1, 1973, have electronic data processing equipment, contracts, or programs in operation which are subject to review under s. 195.087.

History.—s. 7, ch. 73-172; s. 11, ch. 74-234; s. 1, ch. 77-102; s. 133, ch. 91-112; s. 988, ch. 95-147.

195.096 Review of assessment rolls.—

(1) The assessment rolls of each county shall be subject to review by the Department of Revenue.

(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.

(a) The department shall, at least 30 days prior to the beginning of an in-depth review in any county, notify the property appraiser in the county of the pending review. At the request of the property appraiser, the department shall consult with the property appraiser regarding the classifications and strata to be studied, in order that the review will be useful to the property appraiser in evaluating his or her procedures.

(b) Every property appraiser whose upcoming roll is subject to an in-depth review shall, if requested by the department on or before January 1, deliver upon completion of the assessment roll a list of the parcel numbers of all parcels that did not appear on the assessment roll of the previous year, indicating the parcel number of the parent parcel from which each new parcel was created or "cut out."

(c) In conducting assessment ratio studies, the department must use a representative or statistically reliable sample of properties in tests of each classification, stratum, or roll made the subject of a ratio study published by it. For purposes of this section, the department shall rely primarily on an assessment-to-sales-ratio study in conducting assessment ratio studies in those classifications of property specified in subsection (3) for which there are adequate market sales. The department shall compute the median and the value-weighted mean for each classification or subclassification studied and for the roll as a whole.

(d) In the conduct of these reviews, the department shall adhere to all standards to which the property appraisers are required to adhere.

(e) The department and each property appraiser shall cooperate in the conduct of these reviews, and each shall make available to the other all matters and records bearing on the preparation and computation of the reviews. The property appraisers shall provide any and all data requested by the department in the conduct of the studies, including electronic data processing tapes. Any and all data and samples developed or obtained by the department in the conduct of the studies shall be confidential and exempt from the provisions of s. 119.07(1) until a presentation of the findings of the study is made to the property appraiser. This exemption is subject to the Open Government Sunset Review Act in accordance with ²s. 119.14. After the presentation of the findings, the department shall provide any and all data requested by a property appraiser developed or obtained in the conduct of the studies, including tapes. Direct reimbursable costs of providing the data shall be borne by the party who requested it. Copies of existing data or records, whether maintained or required pursuant to law or rule, or data or records otherwise maintained, shall be submitted within 30 days

from the date requested, in the case of written or printed information, and within 14 days from the date requested, in the case of computerized information.

(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 Finance, Taxation, and Claims Committee; the House Finance and Taxation Committee; and the appropriate property appraiser.

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the department shall publish the results of reviews conducted pursuant to this section. The results shall include all statistical and analytical measures computed pursuant to this section for the real property assessment roll as a whole, the personal property assessment roll as a whole, and independently for the following real property classes whenever such classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll:

1. Residential property that consists of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes.
2. Residential property that consists of two or more primary living units.
3. Agricultural and other use-valued property.
4. Vacant lots.
5. Nonagricultural acreage and other undeveloped parcels.
6. Improved commercial and industrial property.
7. Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, sub-surface rights, and other real property.

When one of the above classes constituted less than 5 percent of the total assessed value of all real property in a county on the previous assessment roll, the department may combine it with one or more other classes of real property for purposes of assessment ratio studies or use the weighted average of the other classes for purposes of calculating the level of assessment for all real property in a county. The department shall also publish such results for any subclassifications of the above classes or assessment rolls it may have chosen to study.

(b) When necessary for compliance with s. 236.081, and for those counties not being studied in the current year, the department shall project value-weighted mean levels of assessment for each county. The department shall make its projection based upon the best information available, utilizing professionally accepted methodology, and shall separately allocate changes in total assessed value to:

1. New construction, additions, and deletions.
2. Changes in the value of the dollar.

3. Changes in the market value of property other than those attributable to changes in the value of the dollar.

4. Changes in the level of assessment.

In lieu of the statistical and analytical measures published pursuant to paragraph (a), the department shall publish details concerning the computation of estimated assessment levels and the allocation of changes in assessed value for those counties not subject to an in-depth review.

(4) It is declared to be the legislative intent that approval of the rolls by the department pursuant to s. 193.1142 and certification by the value adjustment board pursuant to s. 193.122(1) shall not be deemed to impugn the use of postcertification reviews to require adjustments in the preparation of succeeding assessment rolls to ensure that such succeeding assessment rolls do meet the constitutional mandates of just value.

(5) It is the legislative intent that the department utilize to the fullest extent practicable objective measures of market value in the conduct of reviews pursuant to this section.

(6) Reviews conducted pursuant to this section shall include an evaluation of whether nonhomestead exempt values determined by the appraiser pursuant to applicable provisions of chapter 196 are correct and whether agricultural classifications were granted in accordance with law.

(7) The Auditor General shall have the responsibility to perform performance audits of the administration of ad valorem tax laws by the department pursuant to the general authority granted in chapter 11. Such performance audits shall be conducted biennially following completion of reviews pursuant to this section. The performance audit conducted pursuant to this subsection shall be formally submitted to the Legislature no later than April 1, on a biennial basis, reporting on the activities of the ad valorem tax program of the Department of Revenue related to the ad valorem tax rolls. The Auditor General shall include, for at least four counties so reviewed, findings as to the accuracy of assessment procedures, projections, and computations made by the department, utilizing the same generally accepted appraisal standards and procedures to which the department and the property appraisers are required to adhere. However, the report shall not include any findings or statistics related to any ad valorem tax roll which is in litigation between the state and county officials at the time the report is to be issued.

(8) When a roll is prepared as an interim roll pursuant to s. 193.1145, the department shall compute assessment levels for both the interim roll and the final approved roll.

(9) Chapter 120 shall not apply to this section.

History.—s. 7, ch. 73-172; ss. 11, 21, ch. 74-234; s. 2, ch. 75-211; s. 13, ch. 76-133; ss. 7, 10, ch. 80-248; s. 18, ch. 80-274; ss. 1, 3, 10, ch. 82-208; ss. 3, 27, 29, 80, ch. 82-226; s. 61, ch. 89-356; s. 134, ch. 91-112; s. 3, ch. 92-32; s. 7, ch. 93-132; ss. 5, 19, ch. 95-272.

1Note.—As amended by s. 5, ch. 95-272. Section 19, ch. 95-272, amended s. 195.096, effective July 1, 1997. Section 195.096, as amended by s. 19, ch. 95-272, only, reads:

195.096 Review of assessment rolls.—

(1) The assessment rolls of each county shall be subject to review by the Division of Ad Valorem Tax.

(2) The Division of Ad Valorem Tax shall conduct, no less frequently than once every 2 years, an in-depth review of the assessment rolls of each county. The Division of Ad Valorem Tax 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.

(a) The Division of Ad Valorem Tax shall, at least 30 days prior to the beginning of an in-depth review in any county, notify the property appraiser in the county of the pending review. At the request of the property appraiser, the Division of Ad Valorem Tax shall consult with the property appraiser regarding the classifications and strata to be studied, in order that the review will be useful to the property appraiser in evaluating his or her procedures.

(b) Every property appraiser whose upcoming roll is subject to an in-depth review shall, if requested by the department on or before January 1, deliver upon completion of the assessment roll a list of the parcel numbers of all parcels that did not appear on the assessment roll of the previous year, indicating the parcel number of the parent parcel from which each new parcel was created or "cut out."

(c) In conducting assessment ratio studies, the Division of Ad Valorem Tax must use a representative or statistically reliable sample of properties in tests of each classification, stratum, or roll made the subject of a ratio study published by it. For purposes of this section, the division shall rely primarily on an assessment-to-sales-ratio study in conducting assessment ratio studies in those classifications of property specified in subsection (3) for which there are adequate market sales. The department shall compute the median and the value-weighted mean for each classification or subclassification studied and for the roll as a whole.

(d) In the conduct of these reviews, the Division of Ad Valorem Tax shall adhere to all standards to which the property appraisers are required to adhere.

(e) The Division of Ad Valorem Tax and each property appraiser shall cooperate in the conduct of these reviews, and each shall make available to the other all matters and records bearing on the preparation and computation of the reviews. The property appraisers shall provide any and all data requested by the Division of Ad Valorem Tax in the conduct of the studies, including electronic data processing tapes. Any and all data and samples developed or obtained by the Division of Ad Valorem Tax in the conduct of the studies shall be confidential and exempt from the provisions of s. 119.07(1) until a presentation of the findings of the study is made to the property appraiser. This exemption is subject to the Open Government Sunset Review Act in accordance with §s. 119.14. After the presentation of the findings, the Division of Ad Valorem Tax shall provide any and all data requested by a property appraiser developed or obtained in the conduct of the studies, including tapes. Direct reimbursable costs of providing the data shall be borne by the party who requested it. Copies of existing data or records, whether maintained or required pursuant to law or rule, or data or records otherwise maintained, shall be submitted within 30 days from the date requested, in the case of written or printed information, and within 14 days from the date requested, in the case of computerized information.

(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 Division of Ad Valorem Tax 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 Finance, Taxation, and Claims Committee; the House Finance and Taxation Committee; and the appropriate property appraiser.

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the Division of Ad Valorem Tax shall publish the results of reviews conducted pursuant to this section. The results shall include all statistical and analytical measures computed pursuant to this section for the real property assessment roll as a whole, the personal property assessment roll as a whole, and independently for the following real property classes whenever such classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll:

1. Residential property that consists of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes.
2. Residential property that consists of two or more primary living units.
3. Agricultural and other use-valued property.
4. Vacant lots.
5. Nonagricultural acreage and other undeveloped parcels.
6. Improved commercial and industrial property.
7. Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, subsurface rights, and other real property.

When one of the above classes constituted less than 5 percent of the total assessed value of all real property in a county on the previous assessment roll, the division may combine it with one or more other classes of real property for purposes of assessment ratio studies or use the weighted average of the other classes for purposes of calculating the level of assessment for all real property in a county. The division shall also publish such results for any subclassifications of the above classes or assessment rolls it may have chosen to study.

(b) When necessary for compliance with s. 236.081, and for those counties not being studied in the current year, the Division of Ad Valorem Tax shall project value-weighted mean levels of assessment for each county. The Division of Ad Valorem Tax shall make its projection based upon the best information available, utilizing professionally accepted methodology, and shall separately allocate changes in total assessed value to:

1. New construction, additions, and deletions.
2. Changes in the value of the dollar.
3. Changes in the market value of property other than those attributable to changes in the value of the dollar.
4. Changes in the level of assessment.

In lieu of the statistical and analytical measures published pursuant to paragraph (a), the department shall publish details concerning the computation of estimated assessment levels and the allocation of changes in assessed value for those counties not subject to an in-depth review.

(4) It is declared to be the legislative intent that approval of the rolls by the department pursuant to s. 193.1142 and certification by the value adjustment board pursuant to s. 193.122(1) shall not be deemed to impugn the use of postcertification reviews to require adjustments in the preparation of succeeding assessment rolls to ensure that such succeeding assessment rolls do meet the constitutional mandates of just value.

(5) It is the legislative intent that the Division of Ad Valorem Tax utilize to the fullest extent practicable objective measures of market value in the conduct of reviews pursuant to this section.

(6) Reviews conducted pursuant to this section shall include an evaluation of whether nonhomestead exempt values determined by the appraiser pursuant to applicable provisions of chapter 196 are correct and whether agricultural classifications were granted in accordance with law.

(7) The Auditor General shall have the responsibility to perform performance audits of the administration of ad valorem tax laws by the department pursuant to the general authority granted in chapter 11. Such performance audits shall be conducted biennially following completion of reviews pursuant to this section. The first performance audit conducted pursuant to this subsection shall be formally submitted to the Legislature no later than April 1, 1984, reporting on the activities of the Division of Ad Valorem Tax related to the 1982 and 1983 ad valorem tax rolls, and biennially thereafter. The Auditor General shall include, for at least four counties so reviewed, findings as to the accuracy of assessment procedures, projections, and computations made by the division, utilizing the same generally accepted appraisal standards and procedures to which the division and the property appraisers are required to adhere. However, the report shall not include any findings or statistics related to any ad valorem tax roll which is in litigation between the state and county officials at the time the report is to be issued.

(8) When a roll is prepared as an interim roll pursuant to s. 193.1145, the department shall compute assessment levels for both the interim roll and the final approved roll.

(9) Chapter 120 shall not apply to this section.

2>Note.—

A. Repealed by s. 1, ch. 95-217.

B. Section 4, ch. 95-217, provides that "[n]otwithstanding any provision of law to the contrary, exemptions from chapter 119, Florida Statutes, or chapter 286, Florida Statutes, which are prescribed by law and are specifically made subject to the Open Government Sunset Review Act in accordance with section 119.14, Florida Statutes, are not subject to review under that act, and are not abrogated by the operation of that act, after October 1, 1995."

195.097 Postaudit notification of defects; supervision by the department.—

(1)(a) Upon evaluation of any reviews, studies, or findings of the Department of Revenue, the executive director of the department shall issue a notice to any property appraiser who the executive director has determined has one or more classes or other strata of property listed on the assessment rolls in a manner inconsistent with the requirements of law, or is otherwise not assessing in accordance with law. The executive director shall specify in his or her notice the classes or strata of property that have been improperly assessed on the prior year's roll, the nature of the defect or defects, and the requirements of the department to obtain approval of the current year's assessment roll. Such notice shall be provided to the property appraiser no later than November 15.

(b) Notwithstanding other provisions of this section, the executive director is not required to notice as a defect a class or stratum of property which, based upon the evaluation of any review, study, or finding of the department, indicates an assessment level of more than 100 percent of just value in any class or stratum of property on the prior year's tax roll.

(2) Within 15 days after receipt of a notice, but no later than December 1, the property appraiser shall either notify the executive director in writing of his or her intention to comply or request an immediate conference with the executive director for the purpose of attempting to resolve differences between the property appraiser and the executive director. Such conference shall be held no later than December 15. At the conclusion of the conference, but no later than January 1, the executive director shall issue an administrative order, which order shall incorporate the remedial steps, if any, to be taken

by the property appraiser to ensure that all property on his or her rolls is assessed at just value. An administrative order shall also be issued in the case of a property appraiser who has stated his or her intention to comply.

(3) Upon receipt of an administrative order issued pursuant to this section, but not later than January 15, the property appraiser shall notify the department of his or her intent to comply with the order or of the basis for intended noncompliance. Upon receipt of a notice of intended noncompliance, the department shall take such action as it deems necessary pursuant to s. 195.092.

(4) Upon the issuance of the administrative order, the department shall commence continuing supervision of the preparation of the current rolls to ensure that every reasonable effort is being taken by the property appraiser to comply with the order. Supervision may include, but shall not be limited to, the conduct of ratio or other mass-data studies on the roll being prepared, onsite inspection of the property appraiser's office or field operations, and interviews with the property appraiser's personnel or consultants. The executive director may require the property appraiser to certify in writing the specific steps taken to comply with the administrative order. During such supervision, the executive director may seek any judicial remedy available to him or her under law to force compliance with the order, and may request removal of the property appraiser by the Governor when he or she deems such action necessary. No later than May 1, the executive director shall notify the property appraiser, in writing, as to whether he or she is in substantial compliance with the order. In the event that the executive director determines that the property appraiser is not in substantial compliance at that time, he or she shall send to the property appraiser and the governing body of each tax-levying agency in the county a notice of intent to disapprove the tax roll in whole or in part.

(5) The dates specified in this section shall be extended if the date for completion of the current or prior year's roll was extended pursuant to s. 193.023(1), or records or data requested in writing pursuant to s. 195.096(2)(e) were not submitted within the time allowed by law. The length of extension of dates specified in this section shall be equal to:

(a) The number of days the date for completion of the rolls was extended; or

(b) The number of days from the time the data or records were required by law to be submitted until the time received by the department.

(6) Chapter 120 does not apply to this section.

History.—s. 7, ch. 73-172; ss. 14, 21, ch. 74-234; s. 3, ch. 75-211; s. 1, ch. 77-102; s. 19, ch. 80-274; s. 4, ch. 80-347; s. 3, ch. 82-208; ss. 29, 80, ch. 82-226; s. 41, ch. 83-204; s. 989, ch. 95-147; ss. 6, 20, ch. 95-272.

Note.—As amended by s. 989, ch. 95-147, and s. 6, ch. 95-272. Section 20, ch. 95-272, amended subsections (1) and (4), effective July 1, 1997. Subsections (1) and (4), as amended by s. 989, ch. 95-147, and s. 20, ch. 95-272, only, read:

(1)(a) Upon evaluation of any reviews, studies, or findings of the Division of Ad Valorem Tax, the executive director of the department shall issue a notice to any property appraiser who the executive director has determined has one or more classes or other strata of property listed on the assessment rolls in a manner inconsistent with the requirements of law, or is otherwise not assessing in accordance with law. The executive director shall specify in his or her notice the classes or strata of property that have been improperly assessed on the prior year's roll, the nature of the defect or defects, and the requirements of the department to obtain approval of the current year's assessment roll. Such notice shall be provided to the property appraiser no later than November 15.

(b) Notwithstanding other provisions of this section, the executive director is not required to notice as a defect a class or stratum of property which, based upon the evaluation of any review, study, or finding of the Division of Ad Valorem Tax, indicates an assessment level of more than 100 percent of just value in any class or stratum of property on the prior year's tax roll.

(4) Upon the issuance of the administrative order, the Division of Ad Valorem Tax shall commence continuing supervision of the preparation of the current rolls to ensure that every reasonable effort is being taken by the property appraiser to comply with the order. Supervision may include, but shall not be limited to, the conduct of ratio or other mass-data studies on the roll being prepared, onsite inspection of the property appraiser's office or field operations, and interviews with the property appraiser's personnel or consultants. The executive director may require the property appraiser to certify in writing the specific steps taken to comply with the administrative order. During such supervision, the executive director may seek any judicial remedy available to him or her under law to force compliance with the order, and may request removal of the property appraiser by the Governor when he or she deems such action necessary. No later than May 1, the executive director shall notify the property appraiser, in writing, as to whether he or she is in substantial compliance with the order. In the event that the executive director determines that the property appraiser is not in substantial compliance at that time, he or she shall send to the property appraiser and the governing body of each tax-levying agency in the county a notice of intent to disapprove the tax roll in whole or in part.

195.0985 Annual ratio studies; publication.—Annually, not later than 15 days following approval of the assessment roll for a county pursuant to s. 193.1142, the Department of Revenue shall publish sales ratio studies for that county.

History.—s. 2, ch. 82-208; ss. 28, 80, ch. 82-226; s. 65, ch. 94-353.

195.099 Periodic review.—

(1)(a) The department shall periodically review the assessments of new, rebuilt, and expanded business reported according to s. 193.077(3), to ensure parity of level of assessment with other classifications of property.

(b) The provisions of this subsection shall expire and be void on June 30, 2005.

(2) The department shall review the assessments of new and expanded businesses granted an exemption pursuant to s. 196.1995 to ensure parity of level of assessment with other classifications of property.

History.—ss. 7, 10, ch. 80-248; s. 4, ch. 80-347; s. 3, ch. 82-208; ss. 29, 80, ch. 82-226; s. 57, ch. 83-217; s. 28, ch. 84-356; s. 25, ch. 85-80; s. 66, ch. 94-136.

195.0995 Use of sales transactions data; qualification; review.—

(1) For each sales transaction disqualified by a property appraiser, the property appraiser shall document the reason for disqualification of the sale in a manner prescribed by the department.

(2) The department shall randomly sample all sales in the county to determine whether those sales were properly qualified or disqualified. If the department finds that more than 10 percent of sales qualification decisions do not fall within the applicable criteria, the department shall issue a review notice pursuant to s. 193.1142(4) requiring the property appraiser to satisfactorily explain or remedy the problem before approval of the assessment roll.

(3) Chapter 120 shall not apply to this section.

History.—s. 4, ch. 93-132.

195.101 Withholding of state funds.—

(1) The Department of Revenue is hereby directed to determine each year whether the several counties of this state are assessing the real and tangible personal property within their jurisdiction in accordance with law. If the Department of Revenue determines that any county is assessing property at less than that prescribed by law, the Comptroller shall withhold from such

county a portion of any state funds to which the county may be entitled equal to the difference of the amount assessed and the amount required to be assessed by law.

(2) The Department of Revenue is hereby directed to determine each year whether the several municipalities of this state are assessing the real and tangible personal property within their jurisdiction in accordance with law. If the Department of Revenue determines that any municipality is assessing property at less than that prescribed by law, the Comptroller shall withhold from such municipality a portion of any state funds to which that municipality may be entitled equal to the difference of the amount assessed and the amount required to be assessed by law.

History.—s. 6, ch. 67-395; s. 5, ch. 67-396; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 45, ch. 70-243.

Note.—Former ss. 193.326, 195.051; ss. 167.445, 195.061.

195.207 Effect on levy of municipal taxes.—No municipal charter may prohibit or limit the authority of the governing body to levy ad valorem taxes or utility service taxes authorized under 's. 167.431. Any word, sentence, phrase, or provision, of any special act, municipal charter, or other law, that prohibits or limits a municipality from levying ad valorem taxes within the millage limits fixed by s. 9, Art. VII of the State Constitution, or prohibits or limits a municipality from levying utility service taxes within the limits fixed by 's. 167.431, is hereby nullified and repealed.

History.—s. 2, ch. 72-360; s. 3, ch. 73-129.

Note.—Repealed by s. 5, ch. 73-129.

Note.—Former s. 167.4391.