

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative(s) Brummer offered the following:

2
3 **Amendment (with title amendment)**

4 On page 1, between lines 11 and 12, insert:

5 Section 1. Paragraph (d) of subsection (1) of section
6 194.034, Florida Statutes, is amended to read:

7 194.034 Hearing procedures; rules.--

8 (1)

9 (d) Notwithstanding the provisions of this subsection, no
10 petitioner may present for consideration, nor may a board or
11 special magistrate accept for consideration, testimony or other
12 evidentiary materials that were requested of the petitioner in
13 writing by the property appraiser of which the petitioner had
14 knowledge and denied to the property appraiser. However, a board
15 or special magistrate may accept for consideration testimony or
16 other evidentiary materials not previously submitted, provided

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17 the board or special magistrate deems that the property
18 appraiser's original written request was excessive.

19 Section 2. Subsection (1) of section 194.181, Florida
20 Statutes, is amended to read:

21 194.181 Parties to a tax suit.--

22 (1) The plaintiff in any tax suit shall be:

23 (a) The taxpayer; ~~or~~

24 (b) Another ~~other~~ person contesting the assessment of any
25 tax, the payment of which he or she is responsible for under a
26 statute; ~~or~~

27 (c) A person who is responsible for the entire tax payment
28 pursuant to a contract and is authorized by a contract or has
29 the written consent of the property owner to challenge the
30 assessment; ~~or~~

31 (d) The condominium association, cooperative association,
32 or homeowners' association as defined in s. 723.075 which
33 operates the units subject to the assessment; or

34 (e) ~~(b)~~ The property appraiser pursuant to s. 194.036.

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

38 On page 1, remove lines 2 and 3, and insert:

39 An act relating to property tax administration; amending
40 s. 194.034, F.S.; authorizing a value adjustment board or
41 special magistrate to accept certain testimony or
42 materials at a property appraiser's assessment hearing for
43 consideration under certain circumstances; amending s.
44 194.181, F.S.; revising criteria for the list of

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45 | plaintiffs to any tax suit; amending 193.023, F.S.;

46 | revising