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LEGISLATIVE ACTION

Senate	.	House
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

1   **Senate Amendment (with directory and title amendments)**

2

3   Between lines 210 and 211

4   insert:

5   (4)(a) For every change made to the assessed or taxable

6   value of a parcel on an assessment roll subsequent to the

7   mailing of the notice provided for in s. 200.069, the property

8   appraiser shall document the reason for such change in the

9   public records of the office of the property appraiser in a

10   manner acceptable to the executive director or the executive

11   director's designee. For every change made to the assessed or

12   taxable value of a parcel on the assessment roll as the result

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13 of an informal conference under s. 194.011(2), only the

14 department may review whether such changes are consistent with

15 the law.

16   (b) For every change that decreases the assessed or taxable

17 value of a parcel on an assessment roll between the time of

18 complete submission of the tax roll pursuant to s. 193.1142(3)

19 and mailing of the notice provided for in s. 200.069, the

20 property appraiser shall document the reason for such change in

21 the public records of the office of the property appraiser in a

22 manner acceptable to the executive director or the executive

23 director's designee. Changes made by the value adjustment board

24 are not subject to the requirements of this subsection.

25

26 ====== D I R E C T O R Y C L A U S E A M E N D M E N T ======

27 And the directory clause is amended as follows:

28   Delete line 187

29 and insert:

30   Section 3. Paragraphs (n) and (p) of subsection (2) and

31 subsection (4) of

32

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

34 And the title is amended as follows:

35   Delete line 10

36 and insert:

37   defining the term "ownership transfer date"; providing

38   that only the Department of Revenue may review changes

39   in the assessed value of real property resulting from

40   an informal conference with the taxpayer; amending