

1 A bill to be entitled
 2 An act relating to appeals by property appraisers;
 3 amending s. 194.036, F.S.; revising upward the percent
 4 variance that must exist for a property appraiser to
 5 appeal a value adjustment board assessment of property
 6 value; providing an effective date.

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

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 10 Section 1. Paragraph (b) of subsection (1) of section
 11 194.036, Florida Statutes, is amended to read:

12 194.036 Appeals.—Appeals of the decisions of the board
 13 shall be as follows:

14 (1) If the property appraiser disagrees with the decision
 15 of the board, he or she may appeal the decision to the circuit
 16 court if one or more of the following criteria are met:

17 (b) There is a variance from the property appraiser's
 18 assessed value in excess of the following: 25 ~~15~~ percent
 19 variance from any assessment of \$50,000 or less; 20 ~~10~~ percent
 20 variance from any assessment in excess of \$50,000 but not in
 21 excess of \$500,000; 17.5 ~~7.5~~ percent variance from any
 22 assessment in excess of \$500,000 but not in excess of \$1
 23 million; or 15 ~~5~~ percent variance from any assessment in excess
 24 of \$1 million; or

25 Section 2. This act shall take effect July 1, 2022.