

By Senator Clary

4-2566-03

1                                   A bill to be entitled  
2           An act relating to state revenue programs;  
3           amending s. 195.022, F.S.; limiting the  
4           responsibility of the Department of Revenue to  
5           furnish certain ad valorem tax forms to  
6           specified local officials; requiring certain  
7           counties to reproduce the forms; providing for  
8           construction of the act in pari materia with  
9           laws enacted during the Regular Session of the  
10          Legislature; providing an effective date.

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

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14           Section 1. Section 195.022, Florida Statutes, is  
15 amended to read:

16           195.022 Forms to be prescribed by Department of  
17 Revenue.--The Department of Revenue shall prescribe ~~and~~  
18 ~~furnish~~ all forms to be used by property appraisers, tax  
19 collectors, clerks of the circuit court, and value adjustment  
20 boards in administering and collecting ad valorem taxes. The  
21 department shall prescribe a form for each purpose. For  
22 counties with a population of 100,000 or fewer, the Department  
23 of Revenue shall furnish the forms. For counties with a  
24 population greater than 100,000, the county officer shall  
25 reproduce forms for distribution at the expense of his or her  
26 office.A county officer may use a form other than the form  
27 prescribed by the department, ~~but only at the expense of his~~  
28 ~~or her office and~~ upon obtaining written permission from the  
29 executive director of the department; however, provided that  
30 no county officer shall use a form the substantive content of  
31 which is at variance with the form prescribed by the

1 department for the same or a similar purpose. If the executive  
2 director finds good cause to grant such permission he or she  
3 may do so. The county officer may continue to use such  
4 approved form until the law which specifies the form is  
5 amended or repealed or until the officer receives written  
6 disapproval from the executive director. Otherwise, all such  
7 officers and their employees shall use the forms, and follow  
8 the instructions applicable to the forms, which are prescribed  
9 ~~furnished to them~~ by the department. The department, upon  
10 request of any property appraiser or, in any event, at least  
11 once every 3 years, shall prescribe and furnish such aerial  
12 photographs and nonproperty ownership maps to the property  
13 appraisers as are necessary to ensure that all real property  
14 within the state is properly listed on the roll. All forms  
15 and maps furnished by the department shall be paid for by the  
16 department as provided by law. All forms and maps and  
17 instructions relating to their use shall be substantially  
18 uniform throughout the state. An officer may employ  
19 supplemental forms and maps, at the expense of his or her  
20 office, which he or she deems expedient for the purpose of  
21 administering and collecting ad valorem taxes. The forms  
22 required in ss. 193.461(3)(a) and 196.011(1) for renewal  
23 purposes shall require sufficient information for the property  
24 appraiser to evaluate the changes in use since the prior year.  
25 If the property appraiser determines, in the case of a  
26 taxpayer, that he or she has insufficient current information  
27 upon which to approve the exemption, or if the information on  
28 the renewal form is inadequate for him or her to evaluate the  
29 taxable status of the property, he or she may require the  
30 resubmission of an original application.  
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1           Section 2. If any law that is amended by this act was  
2 also amended by a law enacted at the 2003 Regular Session of  
3 the Legislature, such laws shall be construed as if they had  
4 been enacted during the same session of the Legislature, and  
5 full effect should be given to each if that is possible.

6           Section 3. This act shall take effect July 1, 2003.

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SENATE SUMMARY

10 Requires counties having a population greater than  
11 100,000 to reproduce and distribute the forms used for  
administering and collecting ad valorem taxes.

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