

By the Committee on Appropriations; and Senator Clary

309-2357-04

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 an
8 effective date.

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

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12 Section 1. Section 195.022, Florida Statutes, as
13 amended by section 71 of chapter 2003-399, Laws of Florida, is
14 amended to read:

15 195.022 Forms to be prescribed by Department of
16 Revenue.--The Department of Revenue shall prescribe ~~and~~
17 ~~furnish~~ all forms to be used by property appraisers, tax
18 collectors, clerks of the circuit court, and value adjustment
19 boards in administering and collecting ad valorem taxes. The
20 department shall prescribe a form for each purpose. For
21 counties with a population of 100,000 or fewer, the Department
22 of Revenue shall furnish the forms. For counties with a
23 population greater than 100,000, the county officer shall
24 reproduce forms for distribution at the expense of his or her
25 office.A county officer may use a form other than the form
26 prescribed by the department, ~~but only at the expense of his~~
27 ~~or her office and~~ upon obtaining written permission from the
28 executive director of the department; ~~however, provided that~~
29 no county officer shall use a form the substantive content of
30 which is at variance with the form prescribed by the
31 department for the same or a similar purpose. If the executive

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4 amended or repealed or until the officer receives written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

30 Section 2. This act shall take effect July 1, 2004.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 1272

The committee substitute differs from the original bill by eliminating the requirement of the Department of Revenue to produce ad valorem forms for counties with a population of 100,000 or more.