

HB 1861

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1 A bill to be entitled
 2 An act relating to Department of Revenue forms; amending
 3 s. 195.022, F.S.; limiting the responsibility of the
 4 Department of Revenue to furnish certain ad valorem tax
 5 forms to specified local officials; requiring certain
 6 counties to reproduce the forms; providing an effective
 7 date.

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

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

14 195.022 Forms to be prescribed by Department of
 15 Revenue.--The Department of Revenue shall prescribe ~~and furnish~~
 16 all forms to be used by property appraisers, tax collectors,
 17 clerks of the circuit court, and value adjustment boards in
 18 administering and collecting ad valorem taxes. The department
 19 shall prescribe a form for each purpose. For counties with a
 20 population of 100,000 or less, the Department of Revenue shall
 21 furnish the forms. For counties with a population greater than
 22 100,000, the county officer shall reproduce forms for
 23 distribution at the expense of his or her office. A county
 24 officer may use a form other than the form prescribed by the
 25 department, ~~but only at the expense of his or her office and~~
 26 upon obtaining written permission from the executive director of
 27 the department; however, ~~provided that~~ no county officer shall
 28 use a form the substantive content of which is at variance with
 29 the form prescribed by the department for the same or a similar

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30 purpose. If the executive director finds good cause to grant
 31 such permission, he or she may do so. The county officer may
 32 continue to use such approved form until the law which specifies
 33 the form is amended or repealed or until the officer receives
 34 written disapproval from the executive director. Otherwise, all
 35 such officers and their employees shall use the forms, and
 36 follow the instructions applicable to the forms, which are
 37 prescribed ~~furnished to them~~ by the department. The department,
 38 upon request of any property appraiser or, in any event, at
 39 least once every 3 years, shall prescribe and furnish such
 40 aerial photographs and nonproperty ownership maps to the
 41 property appraisers as are necessary to ensure that all real
 42 property within the state is properly listed on the roll. All
 43 forms and maps furnished by the department shall be paid for by
 44 the department as provided by law. All forms and maps and
 45 instructions relating to their use shall be substantially
 46 uniform throughout the state. An officer may employ supplemental
 47 forms and maps, at the expense of his or her office, which he or
 48 she deems expedient for the purpose of administering and
 49 collecting ad valorem taxes. The forms required in ss.
 50 193.461(3)(a) and 196.011(1) for renewal purposes shall require
 51 sufficient information for the property appraiser to evaluate
 52 the changes in use since the prior year. If the property
 53 appraiser determines, in the case of a taxpayer, that he or she
 54 has insufficient current information upon which to approve the
 55 exemption, or if the information on the renewal form is
 56 inadequate for him or her to evaluate the taxable status of the
 57 property, he or she may require the resubmission of an original
 58 application.

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