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A bill to be entitled
An act relating to state revenue programs; amending s.
195.022, F.S.; limiting the responsibility of the
Department of Revenue to furnish certain ad valorem tax
forms to specified local officials; requiring certain
counties to reproduce the forms; providing an effective
date.

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

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

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

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32 the law which specifies the form is amended or repealed or until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

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