

ENROLLED

HB 1861, Engrossed 1

2004 Legislature

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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finds good cause to grant such permission he or she may do so.

The county officer may continue to use such approved form until the law which specifies the form is amended or repealed or until the officer receives written disapproval from the executive director. Otherwise, all such officers and their employees shall use the forms, and follow the instructions applicable to the forms, which are prescribed ~~furnished to them~~ by the department.

The department, upon request of any property appraiser or, in any event, at least once every 3 years, shall prescribe and furnish such aerial photographs and nonproperty ownership maps to the property appraisers as are necessary to ensure that all real property within the state is properly listed on the roll. All forms and maps furnished by the department shall be paid for by the department as provided by law. All forms and maps and instructions relating to their use shall be substantially uniform throughout the state. An officer may employ supplemental forms and maps, at the expense of his or her office, which he or she deems expedient for the purpose of administering and collecting ad valorem taxes. The forms required in ss. 193.461(3)(a) and 196.011(1) for renewal purposes shall require sufficient information for the property appraiser to evaluate the changes in use since the prior year. If the property appraiser determines, in the case of a taxpayer, that he or she has insufficient current information upon which to approve the exemption, or if the information on the renewal form is inadequate for him or her to evaluate the taxable status of the property, he or she may require the resubmission of an original application.

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