



897370

601-05470B-08

Proposed Committee Substitute by the Committee on General  
Government Appropriations

1                   A bill to be entitled

2           An act relating to the Department of Revenue; amending s.  
3           195.002, F.S.; authorizing the Department of Revenue to  
4           incur reasonable expenses for the salaries and benefits of  
5           employees whose duties are directly associated with  
6           developing and conducting schools to upgrade assessment  
7           and collection skills; amending s. 195.022, F.S.;  
8           requiring the department to pay for aerial photographs and  
9           nonproperty ownership maps provided to the property  
10          appraisers of certain counties; providing an exception;  
11          authorizing the department to charge fees for procuring  
12          photographs and maps and deposit the proceeds into the  
13          Certification Program Trust Fund; amending s. 195.087,  
14          F.S.; authorizing property appraisers to pay the costs of  
15          aerial photographs and nonproperty ownership maps which  
16          are not paid by the department; providing an effective  
17          date.

18  
19   Be It Enacted by the Legislature of the State of Florida:

20  
21           Section 1. Subsection (2) of section 195.002, Florida  
22   Statutes, is amended to read:

23           195.002 Supervision by Department of Revenue.--

24           (2) In furtherance of its duty to conduct schools to  
25   upgrade assessment skills and collection skills, the department  
26   may establish by rule committees on admissions and certification.  
27   Additionally, the department may incur reasonable expenses for



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28 | hiring instructors, travel, office operations, certificates of  
29 | completion, badges or awards, and food service incidental to  
30 | conducting such schools; for the salaries and benefits of  
31 | department employees whose duties are directly associated with  
32 | developing and conducting such schools; and for administering any  
33 | certification program under s. 145.10 or s. 145.11. The  
34 | department may charge a tuition fee and an examination fee to any  
35 | person who attends such a school and may charge a fee to certify  
36 | or recertify any person under such a program. The department  
37 | shall deposit such fees into the Certification Program Trust Fund  
38 | which is created in the State Treasury. There shall be separate  
39 | school accounts and program accounts in the trust fund for  
40 | property appraisers and for tax collectors. The department shall  
41 | use money in the fund to pay such expenses.

42 |       Section 2. Section 195.022, Florida Statutes, is amended to  
43 | read:

44 |       195.022 Forms to be prescribed by Department of  
45 | Revenue.--The Department of Revenue shall prescribe all forms to  
46 | be used by property appraisers, tax collectors, clerks of the  
47 | circuit court, and value adjustment boards in administering and  
48 | collecting ad valorem taxes. The department shall prescribe a  
49 | form for each purpose. For counties that have ~~with~~ a population  
50 | of 100,000 or fewer, the Department of Revenue shall furnish the  
51 | forms. For counties that have ~~with~~ a population greater than  
52 | 100,000, the county officer shall reproduce forms for  
53 | distribution at the expense of his or her office. A county  
54 | officer may use a form other than the form prescribed by the  
55 | department upon obtaining written permission from the executive  
56 | director of the department; however, a ~~no~~ county officer may not  
57 | ~~shall~~ use a form the substantive content of which is at variance



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58 | with the form prescribed by the department for the same or a  
59 | similar purpose. If the executive director finds good cause to  
60 | grant such permission he or she may do so. The county officer may  
61 | continue to use such approved form until the law that ~~which~~  
62 | specifies the form is amended or repealed or until the officer  
63 | receives written disapproval from the executive director.  
64 | Otherwise, all such officers and their employees shall use the  
65 | forms, and follow the instructions applicable to the forms, which  
66 | are prescribed by the department. The department, upon request of  
67 | any property appraiser or, in any event, at least once every 3  
68 | years, shall prescribe and furnish such aerial photographs and  
69 | nonproperty ownership maps to the property appraisers as are  
70 | necessary to ensure that all real property within the state is  
71 | properly listed on the roll. Aerial photographs and nonproperty  
72 | ownership maps shall be procured and provided in the manner and  
73 | form prescribed by the department. The costs of all photographs  
74 | and maps furnished to counties that have a population of 25,000  
75 | or fewer shall be paid by the department as provided by law. For  
76 | counties that have a population greater than 25,000, the  
77 | department shall furnish such items at the expense of the  
78 | property appraiser. The department may incur reasonable expenses  
79 | for procuring aerial photographs and nonproperty ownership maps  
80 | and may charge a fee to the respective property appraiser equal  
81 | to the costs incurred. The department shall deposit such fees  
82 | into the Certification Program Trust Fund, created pursuant to s.  
83 | 195.002. There shall be a separate account in the trust fund for  
84 | activities relating to the aid and assistance of providing aerial  
85 | photographs and nonproperty ownership maps to property  
86 | appraisers. The department shall use moneys in the trust fund to  
87 | pay such expenses. All forms and maps furnished by the department



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88 shall be paid for by the department as provided by law. All forms  
89 and maps and instructions relating to their use shall be  
90 substantially uniform throughout the state. An officer may employ  
91 supplemental forms and maps, at the expense of his or her office,  
92 which he or she deems expedient for the purpose of administering  
93 and collecting ad valorem taxes. The forms required in ss.  
94 193.461(3)(a) and 196.011(1) for renewal purposes shall require  
95 sufficient information for the property appraiser to evaluate the  
96 changes in use since the prior year. If the property appraiser  
97 determines, in the case of a taxpayer, that he or she has  
98 insufficient current information upon which to approve the  
99 exemption, or if the information on the renewal form is  
100 inadequate for him or her to evaluate the taxable status of the  
101 property, he or she may require the resubmission of an original  
102 application.

103 Section 3. Subsection (4) of section 195.087, Florida  
104 Statutes, is amended to read:

105 195.087 Property appraisers and tax collectors to submit  
106 budgets to Department of Revenue.--

107 (4) The property appraisers and tax collectors of this  
108 state are ~~hereby~~ authorized to pay any fee established by the  
109 department for attendance by an employee at a school established  
110 and conducted by the department pursuant to s. 195.002. Further,  
111 the travel and per diem expenses of such employee may be paid as  
112 set forth in s. 112.061. The property appraisers are authorized  
113 to pay a fee established by the department for the costs of  
114 aerial photographs and nonproperty ownership maps that are  
115 provided by the department, but are not paid by the department  
116 pursuant to s. 195.022.

117 Section 4. This act shall take effect July 1, 2008.