

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the General Government Appropriations Committee

BILL: CS/SB 1838

INTRODUCER: General Government Appropriations Committee and Senator Alexander

SUBJECT: Aerial Photography and Mapping

DATE: April 2, 2008                      REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Blizzard/Matthews	DeLoach	GA	Fav/CS
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

**Please see Section VIII. for Additional Information:**

- |                              |                                     |   |
|------------------------------|-------------------------------------|---|
| A. COMMITTEE SUBSTITUTE..... | <input checked="" type="checkbox"/> | Statement of Substantial Changes        |
| B. AMENDMENTS.....           | <input type="checkbox"/>            | Technical amendments were recommended   |
|                              | <input type="checkbox"/>            | Amendments were recommended             |
|                              | <input type="checkbox"/>            | Significant amendments were recommended |

**I. Summary:**

This bill expands the usage of the Certification Program Trust Fund in the Department of Revenue (department). The bill requires the department to pay for aerial photographs and maps provided to property appraisers of counties with populations of 25,000 or less. For counties with populations greater than 25,000, the department will provide aerial photography and maps at the expense of the property appraiser. The bill authorizes the department to charge fees for procuring photographs and maps and deposit the proceeds into the Certification Program Trust Fund within the department.

This bill substantially amends the following sections of the Florida Statutes: 195.002, 195.022, and 195.087.

**II. Present Situation:**

Section 195.022, F.S., requires the Department of Revenue to furnish aerial photographs and non-property ownership maps to the 67 property appraisers at least once every three years as necessary to ensure that all real property within the state is properly listed on the tax roll. In

order to meet the statutory obligation to provide these photographs, the department contracts for aerial photography services for at least 22 counties each year.

The department has established partnerships with several agencies for aerial photography. A portion of the aerials are provided by the Department of Transportation (DOT) at no charge to the department. However, due to limited resources, the DOT is unable to provide all the photographs the department needs each year. Other partners include water management districts and the Department of Environmental Protection. The Southwest Florida Water Management District acquires annual aerial photography for the counties or portions of counties within their district each year and provides this data to the department at no cost. These partnerships reduce the duplication of aerial photography acquisition by state agencies. In addition, the department has eleven qualified aerial vendors under a five-year contract to fly and produce large scale photography for the department.

### III. Effect of Proposed Changes:

**Section 1** revises s. 195.002, F.S., to authorize the department to pay salaries and benefits for employees whose duties are directly associated with developing and conducting schools to upgrade assessment and collection skills for local officials.

**Section 2** revises s. 195.022, F.S., to authorize the department to provide aerial photography and nonproperty ownership maps to counties that have a population of 25,000 or less. It requires the department to furnish the photography and maps in counties with populations greater than 25,000 at the expense of the property appraisers. The department is authorized to charge a fee to the respective property appraiser equal to the costs incurred. The department is required to deposit the aerial photography and mapping fees into the Certification Program Trust Fund.

**Section 3** revises s. 198.087, F.S., to authorize property appraisers to pay fees established by the department for the costs of aerial photographs and nonproperty ownership maps provided by the department.

**Section 4** provides an effective date of July 1, 2008.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

Section 18(a), Art. VII of the State Constitution provides that a city or county is not bound by any general law requiring the city or county to spend funds or to take an action to expend funds unless the Legislature has determined that the law fulfills an important state interest and unless, for purposes relevant to this bill, the law requiring the expenditure is approved by two-thirds of the membership of each house of the Legislature.

The Constitution exempts from the requirements of s. 18, Art. VII of the State Constitution, those laws having an insignificant fiscal impact on cities and counties. By long-standing policy, "insignificant fiscal impact" has been deemed to mean an impact

costing less than 10 cents per capita. Based on the recent population estimates, the threshold would be \$2 million for Fiscal Year 2008-2009.

This bill requires property appraisers in counties with populations greater than 25,000, to reimburse the Department of Revenue for costs incurred for providing aerial photography and nonproperty ownership maps. The department estimates these costs to be \$876,266 in Fiscal Year 2008-2009. Thus, based on these cost estimates, the bill appears to be exempt from the constitutional mandate restrictions.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

This bill authorizes the Department of Revenue to charge a fee equal to the costs incurred for aerial photography and nonownership maps to counties with populations greater than 25,000.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

The fee charged to the larger counties for the aerial photography and mapping will allow for a general revenue savings of \$871,266 in Fiscal Year 2008-2009.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by General Government Appropriations on April 2, 2008:**

Senate Bill 1838 was originally filed as a shell bill expressing legislative intent to revise laws relating to the Department of Revenue. The General Government Appropriations Committee adopted the committee substitute as described in this bill analysis.

The bill expands the usage of the Certification Program Trust Fund in the Department of Revenue.

The bill requires the department to pay for aerial photographs and maps provided to property appraisers of counties with populations of 25,000 or less. For counties with populations greater than \$25,000, the department will provide aerial photography and maps at the expense of the property appraiser.

The bill authorizes the department to charge fees for procuring photographs and maps and deposit the proceeds into the Certification Program Trust Fund within the department.

- B. **Amendments:**

None.