

By the Committee on General Government Appropriations; and
Senator Alexander

601-06429-08

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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.

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

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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
28 hiring instructors, travel, office operations, certificates of
29 completion, badges or awards, and food service incidental to

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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
58 with the form prescribed by the department for the same or a

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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.

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