



874674

CHAMBER ACTION

Senate

House

.  
. .  
. .  
. .

Floor: 1/AD/2R  
4/16/2008 12:12 PM

---

1 Senator Alexander moved the following **amendment**:

2  
3 **Senate Amendment (with title amendment)**

4 Delete everything after the enacting clause  
5 and insert:

6 Section 1. Subsection (2) of section 195.002, Florida  
7 Statutes, is amended to read:

8 195.002 Supervision by Department of Revenue.--

9 (2) In furtherance of its duty to conduct schools to  
10 upgrade assessment skills and collection skills, the department  
11 may establish by rule committees on admissions and certification.  
12 Additionally, the department may incur reasonable expenses for  
13 hiring instructors, travel, office operations, certificates of  
14 completion, badges or awards, and food service incidental to  
15 conducting such schools; for the salaries and benefits of  
16 department employees whose duties are directly associated with  
17 developing and conducting such schools; and for administering any



874674

18 certification program under s. 145.10 or s. 145.11. The  
19 department may charge a tuition fee and an examination fee to any  
20 person who attends such a school and may charge a fee to certify  
21 or recertify any person under such a program. The department  
22 shall deposit such fees into the Certification Program Trust Fund  
23 which is created in the State Treasury. There shall be separate  
24 school accounts and program accounts in the trust fund for  
25 property appraisers and for tax collectors. The department shall  
26 use money in the fund to pay such expenses.

27 Section 2. Section 195.022, Florida Statutes, is amended to  
28 read:

29 195.022 Forms to be prescribed by Department of  
30 Revenue.--The Department of Revenue shall prescribe all forms to  
31 be used by property appraisers, tax collectors, clerks of the  
32 circuit court, and value adjustment boards in administering and  
33 collecting ad valorem taxes. The department shall prescribe a  
34 form for each purpose. For counties that have ~~with~~ a population  
35 of 100,000 or fewer, the Department of Revenue shall furnish the  
36 forms. For counties that have ~~with~~ a population greater than  
37 100,000, the county officer shall reproduce forms for  
38 distribution at the expense of his or her office. A county  
39 officer may use a form other than the form prescribed by the  
40 department upon obtaining written permission from the executive  
41 director of the department; however, a ~~no~~ county officer may not  
42 ~~shall~~ use a form the substantive content of which is at variance  
43 with the form prescribed by the department for the same or a  
44 similar purpose. If the executive director finds good cause to  
45 grant such permission he or she may do so. The county officer may  
46 continue to use such approved form until the law that ~~which~~  
47 specifies the form is amended or repealed or until the officer



874674

48 receives written disapproval from the executive director.  
49 Otherwise, all such officers and their employees shall use the  
50 forms, and follow the instructions applicable to the forms, which  
51 are prescribed by the department. The department, upon request of  
52 any property appraiser or, in any event, at least once every 3  
53 years, shall prescribe and furnish such aerial photographs and  
54 nonproperty ownership maps to the property appraisers as are  
55 necessary to ensure that all real property within the state is  
56 properly listed on the roll. Aerial photographs and nonproperty  
57 ownership maps shall be procured and provided in the manner and  
58 form prescribed by the department. The costs of all photographs  
59 and maps furnished to counties that have a population of 25,000  
60 or fewer shall be paid by the department as provided by law. For  
61 counties that have a population greater than 25,000, the  
62 department shall furnish such items at the expense of the  
63 property appraiser. The department may incur reasonable expenses  
64 for procuring aerial photographs and nonproperty ownership maps  
65 and may charge a fee to the respective property appraiser equal  
66 to the costs incurred. The department shall deposit such fees  
67 into the Certification Program Trust Fund, created pursuant to s.  
68 195.002. There shall be a separate account in the trust fund for  
69 activities relating to the aid and assistance of providing aerial  
70 photographs and nonproperty ownership maps to property  
71 appraisers. The department shall use moneys in the trust fund to  
72 pay such expenses. All forms ~~and maps~~ furnished by the department  
73 shall be paid for by the department as provided by law. All forms  
74 and maps and instructions relating to their use shall be  
75 substantially uniform throughout the state. An officer may employ  
76 supplemental forms and maps, at the expense of his or her office,  
77 which he or she deems expedient for the purpose of administering



874674

78 and collecting ad valorem taxes. The forms required in ss.  
79 193.461(3)(a) and 196.011(1) for renewal purposes shall require  
80 sufficient information for the property appraiser to evaluate the  
81 changes in use since the prior year. If the property appraiser  
82 determines, in the case of a taxpayer, that he or she has  
83 insufficient current information upon which to approve the  
84 exemption, or if the information on the renewal form is  
85 inadequate for him or her to evaluate the taxable status of the  
86 property, he or she may require the resubmission of an original  
87 application.

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

90 195.087 Property appraisers and tax collectors to submit  
91 budgets to Department of Revenue.--

92 (4) The property appraisers and tax collectors of this  
93 state are ~~hereby~~ authorized to pay any fee established by the  
94 department for attendance by an employee at a school established  
95 and conducted by the department pursuant to s. 195.002. Further,  
96 the travel and per diem expenses of such employee may be paid as  
97 set forth in s. 112.061. The property appraisers are authorized  
98 to pay a fee established by the department for the costs of  
99 aerial photographs and nonproperty ownership maps that are  
100 provided by the department, but are not paid by the department  
101 pursuant to s. 195.022.

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

103  
104 ===== T I T L E A M E N D M E N T =====

105 And the title is amended as follows:

106 Delete everything before the enacting clause  
107 and insert:



874674

108                                   A bill to be entitled  
109           An act relating to the Department of Revenue; amending s.  
110           195.002, F.S.; authorizing the Department of Revenue to  
111           incur reasonable expenses for the salaries and benefits of  
112           employees whose duties are directly associated with  
113           developing and conducting schools to upgrade assessment  
114           and collection skills; amending s. 195.022, F.S.;  
115           requiring the department to pay for aerial photographs and  
116           nonproperty ownership maps provided to the property  
117           appraisers of certain counties; providing an exception;  
118           authorizing the department to charge fees for procuring  
119           photographs and maps and deposit the proceeds into the  
120           Certification Program Trust Fund; amending s. 195.087,  
121           F.S.; authorizing property appraisers to pay the costs of  
122           aerial photographs and nonproperty ownership maps which  
123           are not paid by the department; providing an effective  
124           date.