

1 A bill to be entitled
 2 An act relating to revenue administration; amending s.
 3 195.002, F.S.; authorizing payment of salaries and
 4 benefits for certain employees associated with certain
 5 schools; amending s. 195.022, F.S.; requiring all counties
 6 to reproduce department forms at county expense;
 7 specifying requirements of the department and property
 8 appraisers for payment of expenses of furnishing
 9 photographs and maps; authorizing the department to incur
 10 certain expenses and charge fees equal to such expenses;
 11 providing for deposit of such fees into the Certification
 12 Program Trust Fund; providing for separate accounts in the
 13 fund for certain purposes; providing for department use of
 14 such funds for certain expenses; amending s. 195.087,
 15 F.S.; requiring property appraisers to pay certain fees
 16 for aerial photographs and certain maps; providing an
 17 effective 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
 27 certification. Additionally, the department may incur reasonable
 28 expenses for hiring instructors, travel, office operations,

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

42 | Section 2. Section 195.022, Florida Statutes, is amended
43 | to 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 with a population of 100,000~~
50 | ~~or fewer, the Department of Revenue shall furnish the forms. For~~
51 | ~~counties with a population greater than 100,000,~~ The county
52 | officer shall reproduce forms for distribution at the expense of
53 | his or her office. A county officer may use a form other than
54 | the form prescribed by the department upon obtaining written
55 | permission from the executive director of the department;
56 | however, no county officer shall use a form the substantive

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

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

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

102 195.087 Property appraisers and tax collectors to submit
 103 budgets to Department of Revenue.--

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

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