

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; prohibiting the  
17      Department of Revenue from making certain distributions in  
18      fiscal year 2008-2009 to certain sports facilities;  
19      providing an effective date.

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

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

25           195.002 Supervision by Department of Revenue.--

26           (2) In furtherance of its duty to conduct schools to  
27   upgrade assessment skills and collection skills, the department  
28   may establish by rule committees on admissions and

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

44 Section 2. Section 195.022, Florida Statutes, is amended  
 45 to read:

46 195.022 Forms to be prescribed by Department of  
 47 Revenue.--The Department of Revenue shall prescribe all forms to  
 48 be used by property appraisers, tax collectors, clerks of the  
 49 circuit court, and value adjustment boards in administering and  
 50 collecting ad valorem taxes. The department shall prescribe a  
 51 form for each purpose. ~~For counties with a population of 100,000~~  
 52 ~~or fewer, the Department of Revenue shall furnish the forms. For~~  
 53 ~~counties with a population greater than 100,000,~~ The county  
 54 officer shall reproduce forms for distribution at the expense of  
 55 his or her office. A county officer may use a form other than  
 56 the form prescribed by the department upon obtaining written

57 permission from the executive director of the department;  
58 however, no county officer shall use a form the substantive  
59 content of which is at variance with the form prescribed by the  
60 department for the same or a similar purpose. If the executive  
61 director finds good cause to grant such permission he or she may  
62 do so. The county officer may continue to use such approved form  
63 until the law which specifies the form is amended or repealed or  
64 until the officer receives written disapproval from the  
65 executive director. Otherwise, all such officers and their  
66 employees shall use the forms, and follow the instructions  
67 applicable to the forms, which are prescribed by the department.  
68 The department, upon request of any property appraiser or, in  
69 any event, at least once every 3 years, shall prescribe and  
70 furnish such aerial photographs and nonproperty ownership maps  
71 to the property appraisers as are necessary to ensure that all  
72 real property within the state is properly listed on the roll.  
73 All photographs and maps furnished to counties with a population  
74 of 25,000 or fewer shall be paid for by the department as  
75 provided by law. For counties with a population greater than  
76 25,000, the department shall furnish such items at the property  
77 appraiser's expense. The department may incur reasonable  
78 expenses for procuring aerial photographs and nonproperty  
79 ownership maps and may charge a fee to the respective property  
80 appraiser equal to the cost incurred. The department shall  
81 deposit such fees into the Certification Program Trust Fund,  
82 created pursuant to s. 195.002. There shall be a separate  
83 account in the trust fund for the aid and assistance activity of  
84 providing aerial photographs and nonproperty ownership maps to

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

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

104 195.087 Property appraisers and tax collectors to submit  
 105 budgets to Department of Revenue.--

106 (4) The property appraisers and tax collectors of this  
 107 state are hereby authorized to pay any fee established by the  
 108 department for attendance by an employee at a school established  
 109 and conducted by the department pursuant to s. 195.002. Further,  
 110 the travel and per diem expenses of such employee may be paid as  
 111 set forth in s. 112.061. Property appraisers shall pay any fee  
 112 established by the department for aerial photographs and

113 nonproperty ownership maps provided by the department, that are  
114 not paid for by the department, pursuant to s. 195.022.

115 Section 4. Notwithstanding s. 212.20(6)(d) and (7)(b),  
116 Florida Statutes, the Department of Revenue may not make any  
117 distribution in fiscal year 2008-2009 to any facility for a new  
118 professional sports franchise or a facility for a retained  
119 professional sports franchise as defined in s. 288.1162, Florida  
120 Statutes.

121 Section 5. This act shall take effect July 1, 2008.