

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.; specifying  
 6       requirements of the department and property appraisers for  
 7       payment of expenses of furnishing photographs and maps;  
 8       authorizing the department to incur certain expenses and  
 9       charge fees equal to such expenses; providing for deposit  
 10      of such fees into the Certification Program Trust Fund;  
 11      providing for separate accounts in the fund for certain  
 12      purposes; providing for department use of such funds for  
 13      certain expenses; amending s. 195.087, F.S.; authorizing  
 14      property appraisers to pay a fee established by the  
 15      department for aerial photographs and certain maps  
 16      provided by the department; providing an effective date.

17  
 18 Be It Enacted by the Legislature of the State of Florida:  
 19

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

22           195.002 Supervision by Department of Revenue.--

23           (2) In furtherance of its duty to conduct schools to  
 24 upgrade assessment skills and collection skills, the department  
 25 may establish by rule committees on admissions and  
 26 certification. Additionally, the department may incur reasonable  
 27 expenses for hiring instructors, travel, office operations,  
 28 certificates of completion, badges or awards, ~~and~~ food service

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

41 | Section 2. Section 195.022, Florida Statutes, is amended  
 42 | to read:

43 | 195.022 Forms to be prescribed by Department of  
 44 | Revenue.--The Department of Revenue shall prescribe all forms to  
 45 | be used by property appraisers, tax collectors, clerks of the  
 46 | circuit court, and value adjustment boards in administering and  
 47 | collecting ad valorem taxes. The department shall prescribe a  
 48 | form for each purpose. For counties with a population of 100,000  
 49 | or fewer, the Department of Revenue shall furnish the forms. For  
 50 | counties with a population greater than 100,000, the county  
 51 | officer shall reproduce forms for distribution at the expense of  
 52 | his or her office. A county officer may use a form other than  
 53 | the form prescribed by the department upon obtaining written  
 54 | permission from the executive director of the department;  
 55 | however, no county officer shall use a form the substantive  
 56 | content of which is at variance with the form prescribed by the

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

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

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

101 195.087 Property appraisers and tax collectors to submit  
102 budgets to Department of Revenue.--

103 (4) The property appraisers and tax collectors of this  
104 state are hereby authorized to pay any fee established by the  
105 department for attendance by an employee at a school established  
106 and conducted by the department pursuant to s. 195.002. Further,  
107 the travel and per diem expenses of such employee may be paid as  
108 set forth in s. 112.061. Property appraisers are authorized to  
109 pay a fee established by the department for the costs of aerial  
110 photographs and nonproperty ownership maps provided by the  
111 department pursuant to s. 195.022.

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