

ENROLLED
 HB 5061, Engrossed 2

2008 Legislature

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

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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

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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

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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.