LEGISLATIVE ACTION

Senate House

Comm: RCS 04/05/2011

The Committee on Transportation (Evers) recommended the following:

Senate Amendment (with title amendment)

Delete lines 324 - 398 and insert:

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Section 13. Subsection (14) of section 475.624, Florida Statutes, as amended by chapter 2010-84, Laws of Florida, is amended to read:

475.624 Discipline of appraisers.—The board may deny an application for registration or certification of an appraiser; may investigate the actions of any appraiser registered, licensed, or certified under this part; may reprimand or impose

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an administrative fine not to exceed \$5,000 for each count or separate offense against any such appraiser; and may revoke or suspend, for a period not to exceed 10 years, the registration, license, or certification of any such appraiser, or place any such appraiser on probation, if the board finds that the registered trainee, licensee, or certificateholder:

(14) Has violated any standard of professional practice established by board rule, including standards for the development or communication of a real estate appraisal or other provision of the Uniform Standards of Professional Appraisal Practice.

Section 14. Section 475.628, Florida Statutes, is amended to read:

475.628 Professional standards for appraisers registered, licensed, or certified under this part.—The board shall adopt rules establishing standards of professional practice that meet or exceed nationally recognized standards of appraisal practice, including standards adopted by the Appraiser Standards Board of the Appraisal Foundation. Each appraiser registered, licensed, or certified under this part must shall comply with the rules Uniform Standards of Professional Appraisal Practice. Statements on appraisal standards which may be issued for the purpose of clarification, interpretation, explanation, or elaboration through the Appraisal Foundation shall also be binding on any appraiser registered, licensed, or certified under this part, upon adoption by board rule.

Section 15. Subsection (7) of section 509.032, Florida Statutes, is amended to read:

509.032 Duties.-

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(7) PREEMPTION AUTHORITY.—The regulation of public lodging establishments and public food service establishments, including, but not limited to, the inspection of public lodging establishments and public food service establishments for compliance with the sanitation standards, inspections, adopted under this section, and the regulation of food safety protection standards for required training and testing of food service establishment personnel, and matters related to the nutritional content and marketing of foods offered in such establishments are preempted to the state. This subsection does not preempt the authority of a local government or local enforcement district to conduct inspections of public lodging and public food service establishments for compliance with the Florida Building Code and the Florida Fire Prevention Code, pursuant to ss. 553.80 and 633.022.

Section 16. Subsection (1) of section 509.261, Florida Statutes, is amended to read:

509.261 Revocation or suspension of licenses; fines; procedure.-

- (1) Any public lodging establishment or public food service establishment that has operated or is operating in violation of this chapter or the rules of the division, operating without a license, or operating with a suspended or revoked license may be subject by the division to:
 - (a) Fines not to exceed \$1,000 per offense;
- (b) Mandatory completion attendance, at personal expense, of a remedial at an educational program administered sponsored by a food safety training program provider whose program been approved by the division, as provided in s. 509.049 the

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Hospitality Education Program; and

(c) The suspension, revocation, or refusal of a license issued pursuant to this chapter.

Section 17. Effective upon this act becoming a law, section 10 of chapter 2010-84, Laws of Florida, is amended to read:

Section 10. This act shall take effect July 1, 2014 2011.

Section 18. Section 473.3066, Florida Statutes, is created to read:

- 473.3066 Peer review oversight committee.-
- (1) The board may establish a peer review oversight committee to oversee the peer review requirements of s. 473.3125.
- (2) If the board establishes the peer review oversight committee, the board shall adopt rules providing for the qualifications, appointment, and terms of committee members as follows:
- (a) The peer review oversight committee shall be composed of five or fewer members appointed by the board.
- (b) Each committee member must hold a valid license as a Florida certified public accountant.
- (c) Each committee member or his or her firm must have undergone a peer review and received a review rating of "pass" on the most recent peer review.
- (d) A committee member may not be a member of any state accountancy board, be a member of another state accountancy board committee, or perform any enforcement-related work for a state accountancy board.
- (e) Committee members shall serve for terms not to exceed 3 years, except that the board, to establish staggered terms, may

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appoint members to initial terms that are shorter than the terms adopted by rule. The board shall fill the vacancy of a committee member for the unexpired portion of the member's term in the same manner as the original appointment.

- (f) Committee members shall serve without compensation and are not entitled to reimbursement of per diem or travel expenses.
- (3) The rules, if adopted, shall also provide for the duties of the peer review oversight committee, which may include, but need not be limited to:
- (a) Providing oversight for peer review programs and peer review administering organizations.
- (b) Periodically reporting to the board on the effectiveness of peer review programs and providing a list of licensees that participate in the programs.
- (c) Performing other duties relating to oversight of peer review programs.

Section 19. Section 473.311, Florida Statutes, is amended to read:

473.311 Renewal of license.-

- (1) The department shall renew a license issued under s. 473.308 upon receipt of the renewal application and fee and upon certification by the board that the Florida certified public accountant has satisfactorily completed the continuing education requirements of s. 473.312.
- (2) Effective January 1, 2015, the department shall renew a license issued under s. 473.3101 upon certification by the board that the sole proprietor, partnership, corporation, limited liability company, or other firm engaged in the practice of

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public accounting as defined in s. 473.302(8)(a) has satisfactorily complied with the peer review requirements of s. 473.3125 or that the board has extended the time to comply with the peer review requirements.

(3) (3) (2) The department shall adopt rules establishing a procedure for the biennial renewal of licenses issued under ss. 473.308 and 473.3101.

Section 20. Section 473.3125, Florida Statutes, is created to read:

473.3125 Peer review.-

- (1) As used in this section, the term:
- (a) "Licensee" means a sole proprietor, partnership, corporation, limited liability company, or any other firm engaged in the practice of public accounting as defined in s. 473.302(8)(a) which is required to be licensed under s. 473.3101.
- (b) "Peer review" means the study, appraisal, or review by one or more independent certified public accountants of one or more aspects of the professional work of a licensee.
- (2) (a) Except as otherwise provided in paragraph (b) or paragraph (c), a licensee must:
- 1. Enroll in the peer review program of a peer review administering organization approved by the board; and
- 2. Undergo a complete peer review at least once every 3 years, which is performed in the manner prescribed by this section and rules adopted by the board under this section and for which a peer review report is submitted to and accepted by the peer review administering organization.
 - (b) A licensee is not required to enroll in a peer review

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program or undergo a peer review if the licensee does not engage in the practice of public accounting as defined in s. 473.302(8)(a).

- (c) A licensee that is licensed for less than 18 months must enroll in a peer review program but is not required to undergo a peer review.
- (d) A licensee that receives a review rating of "fail" on two consecutive peer reviews must submit to the board any documentation requested by the board relating to the peer reviews for which the licensee received a review rating of "fail."
- (3) (a) The board shall adopt rules establishing minimum standards for peer review programs, including, but not limited to, standards for administering, performing, and reporting peer reviews. The board shall also adopt rules establishing minimum criteria for the board's approval of one or more peer review administering organizations to facilitate and administer peer review programs.
- (b) The rules shall require a peer review administering organization to submit to the board a written summary of the organization's peer review program, including a description of its entire peer review process; the organization's standards for administering, performing, and reporting peer reviews; oversight procedures; training requirements; and support materials.
- (c) The board may approve a peer review administering organization if:
- 1. The organization meets or exceeds the board's minimum criteria for the approval of peer review administering organizations.

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- 2. The organization's peer review program meets or exceeds the board's minimum standards for peer review programs.
- 3. The organization demonstrates the ability to administer its peer review program in the manner described in its written summary and to comply with the board's minimum standards for peer review programs.
- (d) The board may withdraw its approval of a peer review administering organization if the organization fails to comply with this section or rules adopted by the board under this section.
- (4) A certified public accountant or other person appointed or authorized to perform administrative services for a peer review administering organization is immune from civil liability for furnishing information, data, reports, or records to the peer review administering organization or for damages resulting from any decision, opinion, action, or proceeding that is rendered, entered, or acted upon by the peer review administering organization and that is undertaken or performed within the scope or function of the duties of the peer review administering organization.
- (5) The proceedings, records, and workpapers of a peer review administering organization are privileged, confidential, and not subject to discovery, subpoena, or other means of legal process or to introduction into evidence in a civil action or arbitration proceeding. A person who is involved in a peer review may not testify in a civil action or arbitration proceeding as to any matter produced, presented, disclosed, or discussed during or in connection with the peer review or as to any finding, recommendation, evaluation, opinion, or other

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action of the peer review administering organization. Public records and materials prepared for a particular engagement are not privileged merely because they were presented or considered as part of a peer review. This privilege does not apply to any dispute between a peer review administering organization and the licensee subject to a review arising from the performance of the peer review.

Section 21. Section 473.323, Florida Statutes, is amended to read:

473.323 Disciplinary proceedings.-

- (1) The following acts constitute grounds for which The disciplinary actions in subsection (3) may be taken against any certified public accountant or firm that:
- (a) Violates Violation of any provision of s. 455.227(1) or any other provision of this chapter.
- (b) Attempts Attempting to procure a license to practice public accounting by bribery or fraudulent misrepresentations.
- (c) Has Having a license to practice public accounting revoked, suspended, or otherwise acted against, including the denial of licensure, by the licensing authority of another state, territory, or country.
- (d) Is Being convicted or found guilty of, or enters entering a plea of nolo contendere to, regardless of adjudication, a crime in any jurisdiction which directly relates to the practice of public accounting or the ability to practice public accounting.
- (e) Makes Making or files filing a report or record that the certified public accountant or firm knows to be false, willfully fails failing to file a report or record required by

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state or federal law, willfully impedes impeding or obstructs obstructing such filing, or induces inducing another person to impede or obstruct such filing. Such reports or records include only those that are signed in the capacity of a certified public accountant.

- (f) Advertises Advertising goods or services in a manner that is fraudulent, false, deceptive, or misleading in form or content.
- (g) Commits Committing an act of fraud or deceit, or of negligence, incompetency, or misconduct, in the practice of public accounting.
- (h) Violates Violation of any rule adopted under pursuant to this chapter or chapter 455.
- (i) Practices public accounting using Practicing on a revoked, suspended, inactive, or delinquent license.
- (j) Has Suspension or revocation of the right to practice public accounting suspended or revoked by before any state or federal agency.
- (k) Performs Performance of any fraudulent act in any jurisdiction while holding a license to practice public accounting in this state or while using practice privileges in this state.
- (1) Fails Failing to maintain a good moral character as provided in s. 473.308 while applying for licensure, or while licensed in this state, or $\underline{\text{while}}$ using practice privileges $\underline{\text{under}}$ pursuant to s. 473.3141.
- (m) Fails Failing to provide any written disclosure to a client or the public which is required by this chapter or rule adopted by of the board.



(n) Has Having the same or equivalent practice privileges of a Florida certified public accountant or firm revoked, suspended, or otherwise acted against by the licensing authority of another state, territory, or country as a result of activity in that jurisdiction which would have subjected the Florida certified public accountant or firm to discipline in this state.

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> (2) The board shall specify, by rule, what acts or omissions constitute a violation of this subsection (1).

(2) The disciplinary actions in subsection (3) may be taken against any licensed audit firm or public accounting firm licensed under s. 473.3101 engaged in the practice of public accounting as defined in s. 473.302(8)(a) which:

- (a) Fails to enroll in a peer review program or undergo a peer review as required under s. 473.3125; or
- (b) Engages in material noncooperation with a peer review administering organization approved by the board under s. 473.3125.
- (3) When the board finds any certified public accountant or firm guilty of any of the grounds set forth in subsection (1), or finds any licensed audit firm or public accounting firm licensed under s. 473.3101 engaged in the practice of public accounting as defined in s. 473.302(8)(a) guilty of any of the grounds set forth in subsection (2), the board it may enter an order imposing one or more of the following penalties:
 - (a) Denial of an application for licensure.
- (b) Revocation or suspension of the certified public accountant's accountant or licensed audit firm's or public accounting firm's license or practice privileges in this state.

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- (c) Imposition of an administrative fine not to exceed \$5,000 for each count or separate offense.
 - (d) Issuance of a reprimand.
- (e) Placement of the certified public accountant on probation for a period of time and subject to such conditions as the board may specify, including requiring the certified public accountant to attend continuing education courses or to work under the supervision of another certified public accountant licensee.
- (f) Restriction of the authorized scope of practice by the certified public accountant.
- (4) Upon The department shall reissue the license of a disciplined licensee upon certification by the board that a certified public accountant, licensed audit firm, or public accounting firm whose license was subject to discipline the disciplined licensee has complied with all of the terms and conditions set forth in the final order, the department shall reissue the license under s. 473.311.

Section 22. Present subsection (4) of section 481.205, Florida Statutes, is renumbered as subsection (5), and a new subsection (4) is added to that section, to read:

- 481.205 Board of Architecture and Interior Design.-
- (4) In addition to the authority granted in subsection (3), the board may contract for all other services pursuant to s. 455.32.
 - Section 23. Section 686.201, Florida Statutes, is repealed.
- 329 Section 24. Paragraph (c) of subsection (5) of section 330 373.461, Florida Statutes, is amended to read:
 - 373.461 Lake Apopka improvement and management.

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(5) PURCHASE OF AGRICULTURAL LANDS.-

(c) The district shall explore the availability of funding from all sources, including any federal, state, regional, and local land acquisition funding programs, to purchase the agricultural lands described in paragraph (a). It is the Legislature's intent that, if such funding sources can be identified, acquisition of the lands described in paragraph (a) may be undertaken by the district to purchase these properties from willing sellers. However, the purchase price paid for acquisition of such lands that were in active cultivation during 1996 shall not exceed the highest appraisal obtained by the district for these lands from a state-certified general appraiser following the standards of professional practice established by rule of the Florida Real Estate Appraisal Board, including standards for the development or communication of a real estate appraisal Uniform Standards of Professional Appraisal Practice. This maximum purchase price limitation shall not include, nor be applicable to, that portion of the purchase price attributable to consideration of income described in paragraph (b), or that portion attributable to related facilities, or closing costs.

Section 25. Paragraph (t) of subsection (1) of section 475.25, Florida Statutes, is amended to read:

475.25 Discipline.

(1) The commission may deny an application for licensure, registration, or permit, or renewal thereof; may place a licensee, registrant, or permittee on probation; may suspend a license, registration, or permit for a period not exceeding 10 years; may revoke a license, registration, or permit; may impose

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an administrative fine not to exceed \$5,000 for each count or separate offense; and may issue a reprimand, and any or all of the foregoing, if it finds that the licensee, registrant, permittee, or applicant:

(t) Has violated any standard of professional practice established by rule of the Florida Real Estate Appraisal Board, including standards for the development or communication of a real estate appraisal or other provision of the Uniform Standards of Professional Appraisal Practice, as defined in s. 475.611, as approved and adopted by the Appraisal Standards Board of the Appraisal Foundation, as defined in s. 475.611. This paragraph does not apply to a real estate broker or sales associate who, in the ordinary course of business, performs a comparative market analysis, gives a broker price opinion, or gives an opinion of value of real estate. However, in no event may this comparative market analysis, broker price opinion, or opinion of value of real estate be referred to as an appraisal, as defined in s. 475.611.

Section 26. Subsection (5) of section 475.615, Florida Statutes, is amended to read:

475.615 Qualifications for registration or certification.-

(5) At the time of filing an application for registration or certification, the applicant must sign a pledge indicating that upon becoming registered or certified, he or she will comply with the standards of professional practice established by board rule, including standards for the development or communication of a real estate appraisal, to comply with the Uniform Standards of Professional Appraisal Practice upon registration or certification and must indicate in writing that

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she or he understands the types of misconduct for which disciplinary proceedings may be initiated. The application shall expire 1 year after the date received by the department.

Section 27. Subsections (1), (2), and (3) of section 475.617, Florida Statutes, are amended to read:

475.617 Education and experience requirements.-

- (1) To be registered as a trainee appraiser, an applicant must present evidence satisfactory to the board that she or he has successfully completed at least 100 hours of approved academic courses in subjects related to real estate appraisal, which shall include coverage of the Uniform Standards of Professional Appraisal Practice, or its equivalent, as established by board rule, from a nationally recognized or state-recognized appraisal organization, career center, accredited community college, college, or university, state or federal agency or commission, or proprietary real estate school that holds a permit pursuant to s. 475.451. The board may increase the required number of hours to not more than 125 hours. A classroom hour is defined as 50 minutes out of each 60minute segment. Past courses may be approved on an hour-for-hour basis.
- (2) To be certified as a residential appraiser, an applicant must present satisfactory evidence to the board that she or he has met the minimum education and experience requirements prescribed by rule of the board. The board shall prescribe by rule education and experience requirements that meet or exceed the following real property appraiser qualification criteria adopted on February 20, 2004, by the Appraisal Qualifications Board of the Appraisal Foundation:

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- (a) Has at least 2,500 hours of experience obtained over a 24-month period in real property appraisal as defined by rule.
- (b) Has successfully completed at least 200 classroom hours, inclusive of examination, of approved academic courses in subjects related to real estate appraisal, which shall include a 15-hour National Uniform Standards of Professional Appraisal Practice course, or its equivalent, as established by board rule, from a nationally recognized or state-recognized appraisal organization, career center, accredited community college, college, or university, state or federal agency or commission, or proprietary real estate school that holds a permit pursuant to s. 475.451. A classroom hour is defined as 50 minutes out of each 60-minute segment. Past courses may be approved by the board and substituted on an hour-for-hour basis.
- (3) To be certified as a general appraiser, an applicant must present evidence satisfactory to the board that she or he has met the minimum education and experience requirements prescribed by rule of the board. The board shall prescribe education and experience requirements that meet or exceed the following real property appraiser qualification criteria adopted on February 20, 2004, by the Appraisal Qualifications Board of the Appraisal Foundation:
- (a) Has at least 3,000 hours of experience obtained over a 30-month period in real property appraisal as defined by rule.
- (b) Has successfully completed at least 300 classroom hours, inclusive of examination, of approved academic courses in subjects related to real estate appraisal, which shall include a 15-hour National Uniform Standards of Professional Appraisal Practice course, or its equivalent, as established by board

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rule, from a nationally recognized or state-recognized appraisal organization, career center, accredited community college, college, or university, state or federal agency or commission, or proprietary real estate school that holds a permit pursuant to s. 475.451. A classroom hour is defined as 50 minutes out of each 60-minute segment. Past courses may be approved by the board and substituted on an hour-for-hour basis.

Section 28. Subsection (1) of section 475.6175, Florida Statutes, is amended to read:

475.6175 Registered trainee appraiser; postlicensure education required.-

(1) The board shall prescribe postlicensure educational requirements in order for a person to maintain a valid registration as a registered trainee appraiser. If prescribed, the postlicensure educational requirements consist of one or more courses which total no more than the total educational hours required to qualify as a state certified residential appraiser. Such courses must be in subjects related to real estate appraisal and shall include coverage of the Uniform Standards of Professional Appraisal Practice, or its equivalent, as established by board rule. Such courses are provided by a nationally or state-recognized appraisal organization, career center, accredited community college, college, or university, state or federal agency or commission, or proprietary real estate school that holds a permit pursuant to s. 475.451.

Section 29. Subsection (4) of section 475.6235, Florida Statutes, is amended to read:

475.6235 Registration of appraisal management companies required.-

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(4) At the time of filing an application for registration of an appraisal management company, each person listed in paragraph (2)(f) must sign a pledge to comply with the standards of professional practice established by board rule, including standards for the development or communication of a real estate appraisal, Uniform Standards of Professional Appraisal Practice upon registration and must indicate in writing that she or he understands the types of misconduct for which disciplinary proceedings may be initiated. The application shall expire 1 year after the date received by the department.

Section 30. Paragraph (n) of subsection (1) of section 475.6245, Florida Statutes, is amended to read:

475.6245 Discipline of appraisal management companies.-

- (1) The board may deny an application for registration of an appraisal management company; may investigate the actions of any appraisal management company registered under this part; may reprimand or impose an administrative fine not to exceed \$5,000 for each count or separate offense against any such appraisal management company; and may revoke or suspend, for a period not to exceed 10 years, the registration of any such appraisal management company, or place any such appraisal management company on probation, if the board finds that the appraisal management company or any person listed in s. 475.6235(2)(f):
- (n) Has instructed an appraiser to violate any standard of professional practice established by board rule, including standards for the development or communication of a real estate appraisal or other provision of the Uniform Standards of Professional Appraisal Practice.

Section 31. Except as otherwise expressly provided in this



act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2011.

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======== T I T L E A M E N D M E N T =========== And the title is amended as follows:

Between lines 45 and 46

insert:

creating s. 473.3066, F.S.; authorizing the Board of Accountancy to establish a peer review oversight committee; providing for membership and duties of the oversight committee; requiring the board to adopt rules under certain circumstances; amending s. 473.311, F.S.; revising licensure renewal requirements for firms engaged in certain aspects of the practice of public accounting; requiring such firms to comply with certain peer review requirements; providing an exception; creating s. 473.3125, F.S.; defining terms for purposes of peer review requirements; requiring firms engaged in certain aspects of the practice of public accounting to enroll in peer review programs and undergo peer reviews; providing for the frequency of peer reviews; providing exceptions; requiring firms that fail a specified number of peer reviews to submit certain documentation to the board; requiring the board to adopt rules establishing minimum standards for peer review programs and requiring a peer review administering organization to submit certain information; providing for the approval of peer review

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administering organizations; authorizing the board to withdraw approval of peer review administering organizations under certain circumstances; providing that certain persons who perform specified administrative services for a peer review administering organization are immune from civil liability; providing that the proceedings, records, and workpapers of peer review administering organizations are confidential and privileged; providing exceptions; prohibiting persons involved in peer reviews from testifying; amending s. 473.323, F.S.; providing additional grounds for the discipline of firms engaged in certain aspects of the practice of public accounting, to which penalties apply; authorizing disciplinary actions to be taken against firms that fail to enroll in a peer review program, to undergo a peer review, or to cooperate with a peer review administering organization approved by the board; revising requirements for reissuance of licenses after compliance with disciplinary final orders; conforming provisions; amending s. 481.205, F.S.; authorizing the Board of Architecture and Interior Design to contract with certain private entities for specific functions; repealing s. 686.201, F.S., relating to sales representative contracts involving commissions; amending s. 373.461, F.S.; requiring certain appraisers to follow specific standards of professional practice in appraisals involving the restoration of the Lake Apopka Basin;

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amending s. 475.25, F.S.; conforming and clarifying certain real estate appraisal standards and practices; amending s. 475.615, F.S.; conforming provisions relating to standards of professional practice for real estate appraisers; amending s. 475.617, F.S.; conforming provisions relating to appraisal practice; amending s. 475.6175, F.S.; conforming provisions relating to appraisal practice; amending s. 475.6235, F.S.; conforming provisions relating to appraisal practice; amending s. 475.6245, F.S.; conforming provisions relating to appraisal practice;