

By Senator Dean

5-01144-15

20151028__

1 A bill to be entitled
2 An act relating to property assessment; amending s.
3 195.022, F.S.; revising provisions relating to
4 specified photographs and maps prescribed and
5 furnished by the Department of Revenue to property
6 appraisers to ensure property is properly listed on
7 the tax rolls; requiring the department to pay for
8 such photographs and maps; deleting provisions that
9 required property appraisers in counties with a
10 specified population to pay for the photographs and
11 maps; deleting provisions that authorized the
12 department to charge certain fees and required the
13 deposit of those fees in the Certification Program
14 Trust Fund; amending s. 195.087, F.S; conforming
15 provisions to changes made by act; providing an
16 effective date.

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

19
20 Section 1. Section 195.022, Florida Statutes, is amended to
21 read:

22 195.022 Forms to be prescribed by Department of Revenue.—

23 (1) The Department of Revenue shall prescribe all forms to
24 be used by property appraisers, tax collectors, clerks of the
25 circuit court, and value adjustment boards in administering and
26 collecting ad valorem taxes. The department shall prescribe a
27 form for each purpose. The county officer shall reproduce forms
28 for distribution at the expense of his or her office. A county
29 officer may use a form other than the form prescribed by the

5-01144-15

20151028__

30 department upon obtaining written permission from the executive
31 director of the department; however, a county officer may not
32 use a form if the substantive content of the form varies from
33 the form prescribed by the department for the same or a similar
34 purpose. If the executive director finds good cause to grant
35 such permission he or she may do so. The county officer may
36 continue to use the approved form until the law that specifies
37 the form is amended or repealed or until the officer receives
38 written disapproval from the executive director. Otherwise, all
39 such officers and their employees shall use the forms, and
40 follow the instructions applicable to the forms, which are
41 prescribed by the department.

42 (2) Upon the request of a ~~any~~ property appraiser or, ~~in any~~
43 ~~event,~~ at least once every 3 years, the department shall
44 prescribe and furnish such aerial photographs and nonproperty
45 ownership maps to the property appraisers as necessary to ensure
46 that all real property within the state is properly listed on
47 the roll. All such photographs and maps furnished by the
48 department ~~to counties with a population of 25,000 or fewer~~
49 ~~shall be paid for by the department as provided by law. For~~
50 ~~counties with a population greater than 25,000, the department~~
51 ~~shall furnish such items at the property appraiser's expense.~~
52 ~~The department may incur reasonable expenses for procuring~~
53 ~~aerial photographs and nonproperty ownership maps and may charge~~
54 ~~a fee to the respective property appraiser equal to the cost~~
55 ~~incurred. The department shall deposit such fees into the~~
56 ~~Certification Program Trust Fund created pursuant to s. 195.002.~~
57 ~~There shall be a separate account in the trust fund for the aid~~
58 ~~and assistance activity of providing aerial photographs and~~

5-01144-15

20151028__

59 ~~nonproperty ownership maps to property appraisers. The~~
60 ~~department shall use money in the fund to pay such expenses.~~

61 (3) All forms and maps and instructions relating to their
62 use must be substantially uniform throughout the state. An
63 officer may employ supplemental forms and maps, at the expense
64 of his or her office, which he or she deems expedient for the
65 purpose of administering and collecting ad valorem taxes. The
66 forms required in ss. 193.461(3)(a) and 196.011(1) for renewal
67 purposes must require sufficient information for the property
68 appraiser to evaluate the changes in use since the prior year.
69 If the property appraiser determines, in the case of a taxpayer,
70 that he or she has insufficient current information upon which
71 to approve the exemption, or if the information on the renewal
72 form is inadequate for him or her to evaluate the taxable status
73 of the property, he or she may require the resubmission of an
74 original application.

75 Section 2. Subsection (4) of section 195.087, Florida
76 Statutes, is amended to read:

77 195.087 Property appraisers and tax collectors to submit
78 budgets to Department of Revenue.—

79 (4) The property appraisers and tax collectors of this
80 state are ~~hereby~~ authorized to pay any fee established by the
81 department for attendance by an employee at a school established
82 and conducted by the department pursuant to s. 195.002. Further,
83 the travel and per diem expenses of such employee may be paid as
84 set forth in s. 112.061. ~~Property appraisers are authorized to~~
85 ~~pay a fee established by the department for the costs of aerial~~
86 ~~photographs and nonproperty ownership maps provided by the~~
87 ~~department pursuant to s. 195.022.~~

5-01144-15

20151028__

88

Section 3. This act shall take effect July 1, 2015.