

ENROLLED

HB 213

2015 Legislature

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2 An act relating to property appraisers; amending s.  
3 195.087, F.S.; specifying that a property appraiser's  
4 operating budget is final and shall be funded by the  
5 county commission once the Department of Revenue makes  
6 its final budget amendments; specifying that the  
7 county commission remains obligated to fund the  
8 department's final property appraiser's operating  
9 budget during the pendency of an appeal to the  
10 Administration Commission; providing an effective  
11 date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

14  
15 Section 1. Subsection (1) of section 195.087, Florida  
16 Statutes, is amended to read:

17 195.087 Property appraisers and tax collectors to submit  
18 budgets to Department of Revenue.—

19 (1) (a) On or before June 1 of each year, every property  
20 appraiser, regardless of the form of county government, shall  
21 submit to the Department of Revenue a budget for the operation  
22 of the property appraiser's office for the ensuing fiscal year  
23 beginning October 1. The property appraiser shall submit his or  
24 her budget in the manner and form required by the department. A  
25 copy of such budget shall be furnished at the same time to the  
26 board of county commissioners. The department shall, upon proper

ENROLLED

HB 213

2015 Legislature

27 notice to the county commission and property appraiser, review  
28 the budget request and may amend or change the budget request as  
29 it deems necessary, in order that the budget be neither  
30 inadequate nor excessive. On or before July 15, the department  
31 shall notify the property appraiser and the board of county  
32 commissioners of its tentative budget amendments and changes.  
33 Before ~~Prior to~~ August 15, the property appraiser and the board  
34 of county commissioners may submit additional information or  
35 testimony to the department respecting the budget. On or before  
36 August 15, the department shall make its final budget amendments  
37 or changes to the budget and shall provide notice thereof to the  
38 property appraiser and board of county commissioners. Once the  
39 department makes its final budget amendments, the budget is  
40 final and shall be funded by the county commission pursuant to  
41 s. 192.091.

42 (b) The Governor and Cabinet, sitting as the  
43 Administration Commission, may hear appeals from the final  
44 action of the department upon a written request being filed by  
45 the property appraiser or the presiding officer of the county  
46 commission no later than 15 days after the conclusion of the  
47 hearing held pursuant to s. 200.065(2)(d). The filing of an  
48 appeal does not relieve the county commission of its obligation  
49 to fund the department-approved final budget during the pendency  
50 of the appeal. The Administration Commission may amend the  
51 budget if it finds that any aspect of the budget is unreasonable  
52 in light of the workload of the office of the property appraiser

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53 in the county under review. The budget request as approved by  
54 the department and as amended by the commission shall become the  
55 operating budget of the property appraiser for the ensuing  
56 fiscal year beginning October 1, except that the budget so  
57 approved may subsequently be amended under the same procedure.  
58 After final approval, the property appraiser shall make no  
59 transfer of funds between accounts without the written approval  
60 of the department. However, all moneys received by property  
61 appraisers in complying with chapter 119 shall be accounted for  
62 in the same manner as provided for in s. 218.36, for moneys  
63 received as county fees and commissions, and any such moneys may  
64 be used and expended in the same manner and to the same extent  
65 as funds budgeted for the office and no budget amendment shall  
66 be required.

67 Section 2. This act shall take effect July 1, 2015.