

By Senator Ring

29-00209A-15

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1 A bill to be entitled
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.

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

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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
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

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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 Administration
43 Commission, may hear appeals from the final action of the
44 department upon a written request being filed by the property
45 appraiser or the presiding officer of the county commission no
46 later than 15 days after the conclusion of the hearing held
47 pursuant to s. 200.065(2)(d). The filing of an appeal does not
48 relieve the county commission of its obligation to fund the
49 department-approved final budget during the pendency of the
50 appeal. The Administration Commission may amend the budget if it
51 finds that any aspect of the budget is unreasonable in light of
52 the workload of the office of the property appraiser in the
53 county under review. The budget request as approved by the
54 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

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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.