

By Senator Montford

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1 A bill to be entitled

2 An act relating to aerial photographs and nonproperty
3 ownership maps; amending s. 195.022, F.S.; revising
4 the county population thresholds for purposes of
5 identifying the governmental entity responsible for
6 payment of aerial photographs and nonproperty
7 ownership maps; providing an effective date.

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

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11 Section 1. Section 195.022, Florida Statutes, is amended to
12 read:

13 195.022 Forms to be prescribed by Department of Revenue.—
14 The Department of Revenue shall prescribe all forms to be used
15 by property appraisers, tax collectors, clerks of the circuit
16 court, and value adjustment boards in administering and
17 collecting ad valorem taxes. The department shall prescribe a
18 form for each purpose. The county officer shall reproduce forms
19 for distribution at the expense of his or her office. A county
20 officer may use a form other than the form prescribed by the
21 department upon obtaining written permission from the executive
22 director of the department; however, a county officer may not
23 use a form if the substantive content of the form varies from
24 the form prescribed by the department for the same or a similar
25 purpose. If the executive director finds good cause to grant
26 such permission he or she may do so. The county officer may
27 continue to use the approved form until the law that specifies
28 the form is amended or repealed or until the officer receives
29 written disapproval from the executive director. Otherwise, all
30 such officers and their employees shall use the forms, and
31 follow the instructions applicable to the forms, which are
32 prescribed by the department. Upon request of any property

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33 appraiser or, in any event, at least once every 3 years, the
34 department shall prescribe and furnish such aerial photographs
35 and nonproperty ownership maps to the property appraisers as
36 necessary to ensure that all real property within the state is
37 properly listed on the roll. All photographs and maps furnished
38 to a county that meets the population thresholds of a rural
39 community in s. 288.0656(2)(e) ~~counties with a population of~~
40 ~~25,000 or fewer~~ shall be paid for by the department as provided
41 by law. For a county that does not meet those population
42 thresholds ~~counties with a population greater than 25,000~~, the
43 department shall furnish such items at the property appraiser's
44 expense. The department may incur reasonable expenses for
45 procuring aerial photographs and nonproperty ownership maps and
46 may charge a fee to the respective property appraiser equal to
47 the cost incurred. The department shall deposit such fees into
48 the Certification Program Trust Fund created pursuant to s.
49 195.002. There shall be a separate account in the trust fund for
50 the aid and assistance activity of providing aerial photographs
51 and nonproperty ownership maps to property appraisers. The
52 department shall use money in the fund to pay such expenses. All
53 forms and maps and instructions relating to their use must be
54 substantially uniform throughout the state. An officer may
55 employ supplemental forms and maps, at the expense of his or her
56 office, which he or she deems expedient for the purpose of
57 administering and collecting ad valorem taxes. The forms
58 required in ss. 193.461(3)(a) and 196.011(1) for renewal
59 purposes must require sufficient information for the property
60 appraiser to evaluate the changes in use since the prior year.
61 If the property appraiser determines, in the case of a taxpayer,

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62 that he or she has insufficient current information upon which
63 to approve the exemption, or if the information on the renewal
64 form is inadequate for him or her to evaluate the taxable status
65 of the property, he or she may require the resubmission of an
66 original application.

67 Section 2. This act shall take effect July 1, 2016.