

By Senator Albritton

26-00180-20

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1                   A bill to be entitled  
2           An act relating to property assessment administration;  
3           amending s. 195.022, F.S.; requiring the Department of  
4           Revenue to pay for aerial photographs and nonproperty  
5           ownership maps furnished to fiscally constrained  
6           counties; defining the term "fiscally constrained  
7           county"; providing an effective date.  
8

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, aerial photographs, and nonproperty  
14   ownership maps to be prescribed by Department of Revenue.-

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29   the form is amended or repealed or until the officer receives

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30 written disapproval from the executive director. Otherwise, all  
31 such officers and their employees shall use the forms, and  
32 follow the instructions applicable to the forms, which are  
33 prescribed by the department.

34 (2) (a) Upon the request of any property appraiser or, ~~in~~  
35 ~~any event,~~ at least once every 3 years, the department shall  
36 prescribe and furnish such aerial photographs and nonproperty  
37 ownership maps to the property appraisers as necessary to ensure  
38 that all real property within the state is properly listed on  
39 the roll.

40 (b) All aerial photographs and maps furnished to fiscally  
41 constrained counties or to counties with a population of 25,000  
42 or fewer must shall be paid for by the department as provided by  
43 law. As used in this paragraph, the term "fiscally constrained  
44 county" means a county within a rural area of opportunity as  
45 designated by the Governor pursuant to s. 288.0656 or each  
46 county for which the value of a mill will raise no more than \$5  
47 million in revenue, based on the certified school taxable value  
48 certified pursuant to s. 1011.62 (4) (a) 1.a., from the previous  
49 July 1.

50 (c) For all other counties ~~with a population greater than~~  
51 ~~25,000,~~ the department shall furnish such aerial photographs and  
52 maps items at the property appraiser's expense. The department  
53 may incur reasonable expenses for procuring aerial photographs  
54 and nonproperty ownership maps and may charge a fee to the  
55 respective property appraiser equal to the cost incurred.

56 (d) The department shall deposit such fees into the  
57 Certification Program Trust Fund created pursuant to s. 195.002.  
58 There shall be a separate account in the trust fund for the aid

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59 and assistance activity of providing aerial photographs and  
60 nonproperty ownership maps to property appraisers. The  
61 department shall use money in the fund to pay such expenses.

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

76 Section 2. This act shall take effect July 1, 2020.