

PCB GEAC 08-27

ORIGINAL

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1 A bill to be entitled
 2 An act relating to the Department of Revenue; amending s.
 3 195.002, F.S., authorizing payment of salaries and
 4 benefits for certain employees; amending s. 195.022, F.S.,
 5 requiring all counties to pay for reproducing department
 6 forms; requiring certain counties to pay fees for aerial
 7 photographs and maps; amending s. 195.087, F.S.,
 8 authorizing property appraisers to pay fees for aerial
 9 photographs and maps; providing an effective date.

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

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13 Section 1. Subsection (2) of section 195.002, Florida
 14 Statutes, is amended to read:

15 195.002 Supervision by Department of Revenue.--

16 (2) In furtherance of its duty to conduct schools to
 17 upgrade assessment skills and collection skills, the department
 18 may establish by rule committees on admissions and
 19 certification. Additionally, the department may incur reasonable
 20 expenses for hiring instructors, travel, office operations,
 21 certificates of completion, badges or awards, ~~and~~ food service
 22 incidental to conducting such schools, salaries and benefits of
 23 department employees whose duties are directly associated with
 24 developing and conducting such schools, and ~~for~~ administering
 25 any certification program under s. 145.10 or s. 145.11. The
 26 department may charge a tuition fee and an examination fee to
 27 any person who attends such a school and may charge a fee to
 28 certify or recertify any person under such a program. The

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29 department shall deposit such fees into the Certification
 30 Program Trust Fund which is created in the State Treasury. There
 31 shall be separate school accounts and program accounts in the
 32 trust fund for property appraisers and for tax collectors. The
 33 department shall use money in the fund to pay such expenses.

34 Section 2. Section 195.022, Florida Statutes, is amended
 35 to read:

36 195.022 Forms to be prescribed by Department of Revenue.--
 37 The Department of Revenue shall prescribe all forms to be used
 38 by property appraisers, tax collectors, clerks of the circuit
 39 court, and value adjustment boards in administering and
 40 collecting ad valorem taxes. The department shall prescribe a
 41 form for each purpose. ~~For counties with a population of 100,000~~
 42 ~~or fewer, the Department of Revenue shall furnish the forms. For~~
 43 ~~counties with a population greater than 100,000,~~ The county
 44 officer shall reproduce forms for distribution at the expense of
 45 his or her office. A county officer may use a form other than
 46 the form prescribed by the department upon obtaining written
 47 permission from the executive director of the department;
 48 however, no county officer shall use a form the substantive
 49 content of which is at variance with the form prescribed by the
 50 department for the same or a similar purpose. If the executive
 51 director finds good cause to grant such permission he or she may
 52 do so. The county officer may continue to use such approved form
 53 until the law which specifies the form is amended or repealed or
 54 until the officer receives written disapproval from the
 55 executive director. Otherwise, all such officers and their
 56 employees shall use the forms, and follow the instructions

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57 applicable to the forms, which are prescribed by the department.
 58 The department, upon request of any property appraiser or, in
 59 any event, at least once every 3 years, shall prescribe and
 60 furnish such aerial photographs and nonproperty ownership maps
 61 to the property appraisers as are necessary to ensure that all
 62 real property within the state is properly listed on the roll.
 63 All photographs and maps furnished to counties with a population
 64 of 25,000, or fewer, shall be paid for by the department as
 65 provided by law. For counties with a population greater than
 66 25,000, the department shall furnish such items at the property
 67 appraisers' expense. The department may incur reasonable
 68 expenses for procuring aerial photographs and nonproperty
 69 ownership maps and may charge a fee to the respective property
 70 appraiser equal to the cost incurred. The department shall
 71 deposit such fees into the Certification Program Trust Fund,
 72 created pursuant to s. 195.002(2). There shall be a separate
 73 account in the trust fund for the aid and assistance activity of
 74 providing aerial photographs and nonproperty ownership maps to
 75 property appraisers. The department shall use money in the fund
 76 to pay such expenses. All forms and maps furnished by the
 77 ~~department shall be paid for by the department as provided by~~
 78 ~~law.~~ All forms and maps and instructions relating to their use
 79 shall be substantially uniform throughout the state. An officer
 80 may employ supplemental forms and maps, at the expense of his or
 81 her office, which he or she deems expedient for the purpose of
 82 administering and collecting ad valorem taxes. The forms
 83 required in ss. 193.461(3)(a) and 196.011(1) for renewal
 84 purposes shall require sufficient information for the property

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85 appraiser to evaluate the changes in use since the prior year.
 86 If the property appraiser determines, in the case of a taxpayer,
 87 that he or she has insufficient current information upon which
 88 to approve the exemption, or if the information on the renewal
 89 form is inadequate for him or her to evaluate the taxable status
 90 of the property, he or she may require the resubmission of an
 91 original application.

92 Section 3. Subsection (4) of section 195.087, Florida
 93 Statutes, is amended to read:

94 195.087 Property appraisers and tax collectors to submit
 95 budgets to Department of Revenue.--

96 (4) The property appraisers and tax collectors of this
 97 state are hereby authorized to pay any fee established by the
 98 department for attendance by an employee at a school established
 99 and conducted by the department pursuant to s. 195.002. Further,
 100 the travel and per diem expenses of such employee may be paid as
 101 set forth in s. 112.061. The property appraisers of this state
 102 are hereby authorized to pay the fee established by the
 103 department for aerial photographs and nonproperty ownership maps
 104 provided by the department, that are not paid for by the
 105 department, pursuant to s. 195.022.

106 Section 4. This act shall take effect July 1, 2008.