

PCB GOA 09-03

ORIGINAL

2009

1 A bill to be entitled
 2 An act relating to the Department of Revenue; amending s.
 3 195.022, F.S.; requiring county property appraisers, tax
 4 collectors, clerks of the circuit court, and value
 5 adjustment boards to bear the expense of reproducing forms
 6 prescribed by the Department of Revenue to administer and
 7 collect ad valorem taxes; requiring property appraisers to
 8 bear the expense of certain aerial photographs and maps
 9 provided by the department; 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. Section 195.022, Florida Statutes, is amended
 14 to read:

15 195.022 Forms to be prescribed by Department of
 16 Revenue.--The Department of Revenue shall prescribe all forms to
 17 be used by property appraisers, tax collectors, clerks of the
 18 circuit court, and value adjustment boards in administering and
 19 collecting ad valorem taxes. The department shall prescribe a
 20 form for each purpose. ~~For counties with a population of 100,000~~
 21 ~~or fewer, the Department of Revenue shall furnish the forms. For~~
 22 ~~counties with a population greater than 100,000, The county~~
 23 officer shall reproduce forms for distribution at the expense of
 24 his or her office. A county officer may use a form other than
 25 the form prescribed by the department upon obtaining written
 26 permission from the executive director of the department;
 27 however, a ~~no~~ county officer may not ~~shall~~ use a form if the
 28 substantive content of the form varies from ~~which is at variance~~

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29 ~~with~~ the form prescribed by the department for the same or a
 30 similar purpose. If the executive director finds good cause to
 31 grant such permission he or she may do so. The county officer
 32 may continue to use such approved form until the law that ~~which~~
 33 specifies the form is amended or repealed or until the officer
 34 receives written disapproval from the executive director.
 35 Otherwise, all such officers and their employees shall use the
 36 forms, and follow the instructions applicable to the forms,
 37 which are prescribed by the department. The department, upon
 38 request of any property appraiser or, in any event, at least
 39 once every 3 years, shall prescribe and furnish such aerial
 40 photographs and nonproperty ownership maps to the property
 41 appraisers as are necessary to ensure that all real property
 42 within the state is properly listed on the roll. ~~All photographs~~
 43 ~~and maps furnished to counties with a population of 25,000 or~~
 44 ~~fewer shall be paid for by the department as provided by law.~~
 45 ~~For counties with a population greater than 25,000,~~ The
 46 department shall furnish such items at the property appraiser's
 47 expense. The department may incur reasonable expenses for
 48 procuring aerial photographs and nonproperty ownership maps and
 49 may charge a fee to the respective property appraiser equal to
 50 the cost incurred. The department shall deposit such fees into
 51 the Certification Program Trust Fund created pursuant to s.
 52 195.002. There shall be a separate account in the trust fund for
 53 the aid and assistance activity of providing aerial photographs
 54 and nonproperty ownership maps to property appraisers. The
 55 department shall use money in the fund to pay such expenses. ~~All~~
 56 ~~forms furnished by the department shall be paid for by the~~

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

72 Section 2. This act shall take effect July 1, 2009.