

1 A bill to be entitled
 2 An act relating to Department of Revenue maps and
 3 photographs; amending s. 195.022, F.S.; revising
 4 requirements for the department to prescribe and furnish
 5 certain photographs and maps to property appraisers;
 6 requiring that all aerial photographs and nonproperty
 7 ownership maps furnished by the department to a property
 8 appraiser be at the property appraiser's expense;
 9 providing an effective date.

10

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

12

13 Section 1. Section 195.022, Florida Statutes, is amended
 14 to read:

15 195.022 Forms to be prescribed by Department of Revenue.—
 16 The Department of Revenue shall prescribe all forms to be used
 17 by property appraisers, tax collectors, clerks of the circuit
 18 court, and value adjustment boards in administering and
 19 collecting ad valorem taxes. The department shall prescribe a
 20 form for each purpose. The county officer shall reproduce forms
 21 for distribution at the expense of his or her office. A county
 22 officer may use a form other than the form prescribed by the
 23 department upon obtaining written permission from the executive
 24 director of the department; however, a county officer may not
 25 use a form if the substantive content of the form varies from
 26 the form prescribed by the department for the same or a similar
 27 purpose. If the executive director finds good cause to grant
 28 such permission he or she may do so. The county officer may

PCB GOA 10-01

ORIGINAL

2010

29 | continue to use the approved form until the law that specifies
30 | the form is amended or repealed or until the officer receives
31 | written disapproval from the executive director. Otherwise, all
32 | such officers and their employees shall use the forms, and
33 | follow the instructions applicable to the forms, which are
34 | prescribed by the department. Upon request of any property
35 | appraiser or, in any event, at least once every 3 years for
36 | counties having a population greater than 25,000 and at least
37 | every 5 years for counties having a population of 25,000 or
38 | fewer, the department shall prescribe and furnish such aerial
39 | photographs and nonproperty ownership maps to the property
40 | appraisers as necessary to ensure that all real property within
41 | the state is properly listed on the roll. ~~All photographs and~~
42 | ~~maps furnished to counties with a population of 25,000 or fewer~~
43 | ~~shall be paid for by the department as provided by law. For~~
44 | ~~counties with a population greater than 25,000,~~ The department
45 | shall furnish such items at the property appraiser's expense.
46 | The department may incur reasonable expenses for procuring
47 | aerial photographs and nonproperty ownership maps and may charge
48 | a fee to the respective property appraiser equal to the cost
49 | incurred. The department shall deposit such fees into the
50 | Certification Program Trust Fund created pursuant to s. 195.002.
51 | There shall be a separate account in the trust fund for the aid
52 | and assistance activity of providing aerial photographs and
53 | nonproperty ownership maps to property appraisers. The
54 | department shall use money in the fund to pay such expenses. All
55 | forms and maps and instructions relating to their use must be
56 | substantially uniform throughout the state. An officer may

PCB GOA 10-01

ORIGINAL

2010

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

69 Section 2. This act shall take effect July 1, 2010.