

House Bill No. 5061

An act relating to revenue administration; amending s. 195.002, F.S.; authorizing payment of salaries and benefits for certain employees associated with certain schools; amending s. 195.022, F.S.; specifying requirements of the department and property appraisers for payment of expenses of furnishing photographs and maps; authorizing the department to incur certain expenses and charge fees equal to such expenses; providing for deposit of such fees into the Certification Program Trust Fund; providing for separate accounts in the fund for certain purposes; providing for department use of such funds for certain expenses; amending s. 195.087, F.S.; authorizing property appraisers to pay a fee established by the department for aerial photographs and certain maps provided by the department; providing an effective date.

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

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

195.002 Supervision by Department of Revenue.—

(2) In furtherance of its duty to conduct schools to upgrade assessment skills and collection skills, the department may establish by rule committees on admissions and certification. Additionally, the department may incur reasonable expenses for hiring instructors, travel, office operations, certificates of completion, badges or awards, ~~and~~ food service incidental to conducting such schools, salaries and benefits of department employees whose duties are directly associated with developing and conducting such schools, and ~~for~~ administering any certification program under s. 145.10 or s. 145.11. The department may charge a tuition fee and an examination fee to any person who attends such a school and may charge a fee to certify or recertify any person under such a program. The department shall deposit such fees into the Certification Program Trust Fund which is created in the State Treasury. There shall be separate school accounts and program accounts in the trust fund for property appraisers and for tax collectors. The department shall use money in the fund to pay such expenses.

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

195.022 Forms to be prescribed by Department of Revenue.—The Department of Revenue shall prescribe all forms to be used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards in administering and collecting ad valorem taxes. The department shall prescribe a form for each purpose. For counties with a population of 100,000 or fewer, the Department of Revenue shall furnish the forms. For counties with a population greater than 100,000, the county officer shall reproduce forms for distribution at the expense of his or her office. A county officer may use a form other than the form prescribed by the department

upon obtaining written permission from the executive director of the department; however, no county officer shall use a form the substantive content of which is at variance with the form prescribed by the department for the same or a similar purpose. If the executive director finds good cause to grant such permission he or she may do so. The county officer may continue to use such approved form until the law which specifies the form is amended or repealed or until the officer receives written disapproval from the executive director. Otherwise, all such officers and their employees shall use the forms, and follow the instructions applicable to the forms, which are prescribed by the department. The department, upon request of any property appraiser or, in any event, at least once every 3 years, shall prescribe and furnish such aerial photographs and nonproperty ownership maps to the property appraisers as are necessary to ensure that all real property within the state is properly listed on the roll. All photographs and maps furnished to counties with a population of 25,000 or fewer shall be paid for by the department as provided by law. For counties with a population greater than 25,000, the department shall furnish such items at the property appraiser's expense. The department may incur reasonable expenses for procuring aerial photographs and nonproperty ownership maps and may charge a fee to the respective property appraiser equal to the cost incurred. The department shall deposit such fees into the Certification Program Trust Fund, created pursuant to s. 195.002. There shall be a separate account in the trust fund for the aid and assistance activity of providing aerial photographs and nonproperty ownership maps to property appraisers. The department shall use money in the fund to pay such expenses. All forms ~~and maps~~ furnished by the department shall be paid for by the department as provided by law. All forms and maps and instructions relating to their use shall be substantially uniform throughout the state. An officer may employ supplemental forms and maps, at the expense of his or her office, which he or she deems expedient for the purpose of administering and collecting ad valorem taxes. The forms required in ss. 193.461(3)(a) and 196.011(1) for renewal purposes shall require sufficient information for the property appraiser to evaluate the changes in use since the prior year. If the property appraiser determines, in the case of a taxpayer, that he or she has insufficient current information upon which to approve the exemption, or if the information on the renewal form is inadequate for him or her to evaluate the taxable status of the property, he or she may require the resubmission of an original application.

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

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

(4) The property appraisers and tax collectors of this state are hereby authorized to pay any fee established by the department for attendance by an employee at a school established and conducted by the department pursuant to s. 195.002. Further, the travel and per diem expenses of such employee may be paid as set forth in s. 112.061. Property appraisers are authorized to pay a fee established by the department for the costs of aerial photographs and nonproperty ownership maps provided by the department pursuant to s. 195.022.

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

Approved by the Governor June 10, 2008.

Filed in Office Secretary of State June 10, 2008.