

HB 843

2015

1 A bill to be entitled
2 An act relating to aerial photographs and nonproperty
3 ownership maps; amending s. 195.022, F.S.; requiring
4 the Department of Revenue to pay the cost of
5 furnishing aerial photographs and nonproperty
6 ownership maps for certain ad valorem tax purposes;
7 providing an effective date.

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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
12 to read:

13 195.022 Forms to be prescribed by Department of Revenue.—
14 The Department of Revenue shall prescribe all forms to be used
15 by property appraisers, tax collectors, clerks of the circuit
16 court, and value adjustment boards in administering and
17 collecting ad valorem taxes. The department shall prescribe a
18 form for each purpose. The county officer shall reproduce forms
19 for distribution at the expense of his or her office. A county
20 officer may use a form other than the form prescribed by the
21 department upon obtaining written permission from the executive
22 director of the department; however, a county officer may not
23 use a form if the substantive content of the form varies from
24 the form prescribed by the department for the same or a similar
25 purpose. If the executive director finds good cause to grant
26 such permission he or she may do so. The county officer may

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28 | the form is amended or repealed or until the officer receives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

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

65 Section 2. This act shall take effect July 1, 2015.