A bill to be entitled
An act relating to aerial photographs and nonproperty
ownership maps; amending s. 195.022, F.S.; revising
the county population thresholds for purposes of
identifying the governmental entity responsible for
payment of aerial photographs and ownership maps;
providing an effective date.

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

Section 1. 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. 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, a county officer may not
use a form if the substantive content of the form varies from
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continue to use the approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.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. Upon request of any property appraiser or, in any event, at least once every 3 years, the department shall prescribe and furnish such aerial photographs and nonproperty ownership maps to the property appraisers as necessary to ensure that all real property within the state is properly listed on the roll. All photographs and maps furnished to a county that meets the population thresholds of a rural community in s. 288.0656(2)(e) counties with a population of 25,000 or fewer shall be paid for by the department as provided by law. For a county that does not meet those population thresholds 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 and instructions relating to their use must 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 must 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 2. This act shall take effect July 1, 2016.