

By Senator Albritton

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1 A bill to be entitled
2 An act relating to property assessment administration;
3 amending s. 195.022, F.S.; requiring the Department of
4 Revenue to pay for aerial photographs and nonproperty
5 ownership maps furnished to fiscally constrained
6 counties; defining the term "fiscally constrained
7 county"; providing an effective date.
8

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 to
12 read:

13 195.022 Forms, aerial photographs, and nonproperty
14 ownership maps to be prescribed by Department of Revenue.-

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29 the form is amended or repealed or until the officer receives

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30 written disapproval from the executive director. Otherwise, all
31 such officers and their employees shall use the forms, and
32 follow the instructions applicable to the forms, which are
33 prescribed by the department.

34 (2) (a) Upon the request of any property appraiser or, ~~in~~
35 ~~any event,~~ at least once every 3 years, the department shall
36 prescribe and furnish such aerial photographs and nonproperty
37 ownership maps to the property appraisers as necessary to ensure
38 that all real property within the state is properly listed on
39 the roll.

40 (b) All aerial photographs and maps furnished to fiscally
41 constrained counties or to counties with a population of 25,000
42 or fewer must shall be paid for by the department as provided by
43 law. As used in this subsection, the term "fiscally constrained
44 county" means a county within a rural area of opportunity as
45 designated by the Governor pursuant to s. 288.0656 or each
46 county for which the value of a mill will raise no more than \$5
47 million in revenue, based on the certified school taxable value
48 certified pursuant to s. 1011.62 (4) (a) 1.a., from the previous
49 July 1.

50 (c) For all other counties ~~with a population greater than~~
51 ~~25,000,~~ the department shall furnish such aerial photographs and
52 maps items at the property appraiser's expense. The department
53 may incur reasonable expenses for procuring aerial photographs
54 and nonproperty ownership maps and may charge a fee to the
55 respective property appraiser equal to the cost incurred.

56 (d) The department shall deposit such fees into the
57 Certification Program Trust Fund created pursuant to s. 195.002.
58 There shall be a separate account in the trust fund for the aid

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59 and assistance activity of providing aerial photographs and
60 nonproperty ownership maps to property appraisers. The
61 department shall use money in the fund to pay such expenses.

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

76 Section 2. This act shall take effect July 1, 2019.