

The Florida Senate

2026 Florida Statutes

Title XIV TAXATION AND FINANCE	Chapter 195 PROPERTY ASSESSMENT ADMINISTRATION AND FINANCE Entire Chapter	SECTION 087 Property appraisers and tax collectors to submit budgets to Department of Revenue.
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195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

(1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Before August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners. Once the department makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to s. [192.091](#).

(b) The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to s. [200.065](#)(2)(d). The filing of an appeal does not relieve the county commission of its obligation to fund the department-approved final budget during the pendency of the appeal. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the property appraiser in the county under review. The budget request as approved by the department and as amended by the commission shall become the operating budget of the property appraiser for the ensuing fiscal year beginning October 1, except that the budget so approved may subsequently be amended under the same procedure. After final approval, the property appraiser shall make no transfer of funds between accounts without the written approval of the department. However, all moneys received by property appraisers in complying with chapter 119 shall be accounted for in the same manner as provided for in s. [218.36](#), for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in s. [218.36](#), for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required. This subsection does not apply in a county in which the office of tax collector has been abolished and the duties of that office have been transferred to another office pursuant to s. 1(d), Art. VIII of the State Constitution or in a county in which a resolution is in effect pursuant to s. [145.022](#) or in any charter county where the charter specifically provides for a different method for the submission of the tax collector's budget.

(3) Any check received by the office of the collector which is returned by the bank upon which the check is drawn shall be the personal liability of the tax collector unless the collector, after due diligence to collect the returned check, forwards the returned check for prosecution to the state attorney of the circuit where the check was drawn. This subsection does not apply to ad valorem taxes, in which case the collector shall proceed under chapter 197.

(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](#).

(5) Any property appraiser or tax collector whose budget is approved by the Department of Revenue who has not been reelected to office or is not seeking reelection shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation following the date he or she is eliminated as a candidate or October 1, whichever comes later, without the approval of the Department of Revenue.

(6) Each property appraiser and tax collector must post their final approved budget, including all supporting schedules, on their official website within 30 days after adoption. Each county's official website must have a link to the websites of the property appraiser or tax collector where the final approved budget is posted. If the property appraiser or tax collector does not have an official website, the final approved budget, including all supporting schedules, must be posted on the county's official website.

History.—s. 56, ch. 20722, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 36, ch. 70-243; s. 6, ch. 73-172; s. 10, ch. 74-234; s. 1, ch. 77-102; s. 93, ch. 79-190; s. 16, ch. 79-334; s. 29, ch. 80-274; s. 84, ch. 81-259; s. 3, ch. 82-33; s. 6, ch. 86-300; s. 3, ch. 88-85; s. 3, ch. 88-158; s. 26, ch. 90-203; s. 2,

ch. 90-343; s. 986, ch. 95-147; ss. 4, 18, ch. 95-272; s. 4, ch. 97-287; s. 3, ch. 2008-138; s. 17, ch. 2011-144; s. 1, ch. 2015-87; s. 12, ch. 2026-239.

Note.— Former ss. 193.02, 195.011.

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