Florida Professional Certification Program Guide

This publication provides general information regarding the Property Tax Oversight Florida Professional Certification Program for tax collectors, property appraisers, employees of tax collectors and property appraisers and employees of the Florida Department of Revenue. This guide is not a rule and does not have the force or effect of law. This guide should not be used as a substitute for the actual sources of applicable law.

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Property Tax Oversight Program
Certification and Training
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Overview

The Florida Department of Revenue (Department) Property Tax Oversight Program offers five professional certifications in furtherance of its duty to conduct schools to upgrade the property assessment and tax collection skills of government employees involved in the property tax administration process.

The five certifications offered are:

1. Certified Florida Collector
2. Certified Florida Collector Assistant
3. Certified Florida Appraiser
4. Certified Florida Evaluator
5. Certified Cadastralist of Florida

The Certified Florida Collector certification is reserved solely for elected or appointed tax collectors. The Certified Florida Collector Assistant certification is available to employees of Florida county tax collectors and the Florida Department of Revenue. The Certified Florida Appraiser certification is reserved solely for elected or appointed property appraisers. The Certified Florida Evaluator certification is available to employees of Florida county property appraisers and the Florida Department of Revenue. The Certified Cadastralist of Florida certification is available to Florida property appraisers, their employees and employees of the Florida Department of Revenue.[1]

Definitions

Applicant: Individuals who apply for certification as a Certified Florida Appraiser, Certified Florida Evaluator, Certified Florida Collector, Certified Florida Collector Assistant, or Certified Cadastralist of Florida.[2]

Approved Course: Any courses, seminars, or workshops approved by the Department for credit towards certification, recertification, or reinstatement.[3]

County Fiscal Year: October 1 through September 30.[4]

Chairperson: The individual who conducts the admissions and certifications committee meetings, and is a member of said committees.[5]

Committees: The Admissions and Certifications Committee for Certified Florida

[1] Rule 12D-19.002(3), F.A.C.
[2] Rule 12D-19.001(2), F.A.C.
[3] Rule 12D-19.001(10), F.A.C.
[4] Rule 12D-19.9.007(2), F.A.C.
[5] Rule 12D-19.001(4), F.A.C.

Appraisers, Certified Florida Evaluators and Certified Cadastralists of Florida and the Admissions and Certifications Committee for Certified Florida Collectors and Certified Florida Collector Assistants.[6]

Department: The Florida Department of Revenue.[7]

Department-sponsored: In reference to approved courses, those courses for which the Department sets the agenda, arranges presenters or space or collects tuition.[8]

Governmental Employment: Employment with a Florida county property appraiser, Florida county tax collector, or the Department.[9]

Official or Officials: Individuals who are elected or appointed to the offices of county tax collector or county property appraiser in the State of Florida.[10]

Professional Designee: An elected or appointed official or an employee of such official who has met the requirements for certification as set forth in Rule Chapter 12D-19, F.A.C.[11]

State Associations: The Property Appraisers' Association of Florida, Inc., Florida Association of Property Appraisers, Inc., and Florida Tax Collectors Association.[12]

Qualifications for Certification

To qualify for the certifications of **Certified Florida Collector or Certified Florida Collector Assistant**, an applicant must complete:

- Two years of experience in a Florida tax collector office, Florida property appraiser office or with the Department[13]
- A minimum of 30 hours of approved courses, including instruction and examination, on the duties and responsibilities of Florida tax collectors,[14]
- A minimum of 90 hours of approved elective courses, including instruction and examination, related to the professional designation [15]

[6] Rule 12D-19.001(8), F.A.C.
[7] Rule 12D-19.001(3), F.A.C.
[8] Rule 12D-19.001(12), F.A.C.
[9] Rule 12D-19.001(11), F.A.C.
[10] Rule 12D-19.001(1), F.A.C.
[11] Rule 12D-19.001(5), F.A.C.
[12] Rule 12D-19.001(7), F.A.C.
[13] Rule 12D-19.003(1), F.A.C.
[14] Rule 12D-19.003(3)(a), F.A.C.
[15] Rule 12D-19.003(3)(b), F.A.C.

To qualify for the certifications of **Certified Florida Appraiser or Certified Florida Evaluator**, an applicant must complete:

- Two years of experience in a Florida property appraiser office, Florida tax collector office or with the Department[16]
- A minimum of 30 hours of approved courses, including instruction and examination, on basic appraisal principles, types of value, and economic principles pertaining to the valuation of real property[17] (A Certified Residential Appraiser license or a Certified General Appraiser license issued by the Florida Real Estate Appraisal Board may be substituted for this course requirement.)
- A minimum of 30 hours of approved courses, including instruction and examination, that provides a working knowledge of procedures and methods regarding the income approach to estimating value of real property[18] (A Certified General Appraiser license issued by the Florida Real Estate Appraisal Board may be substituted for this course requirement.)
- A minimum of 60 hours of approved elective courses, including instruction and examination related to the professional designation[19]

To qualify for the certification of **Certified Cadastralist of Florida**, an applicant must complete:

- Two years of experience in a Florida property appraiser office, Florida tax collector office or with the Department[20]
- A minimum of 30 hours of approved courses, including instruction and examination, on mathematic principles for cadastral mappers[21]
- A minimum of 30 hours of approved courses, including instruction and examination, on the Public Land Survey System for the Cadastral Mapper[22]
- A minimum of 30 hours of approved courses, including instruction and examination, on real property descriptions[23]
- A minimum of 30 hours of approved courses, including instruction and examination, on basic map compilation[24]
- A minimum of 30 hours of approved elective courses, including instruction and examination, on principles, techniques or applications of cadastral mapping[25]

[16] Rule 12D-19.003(1), F.A.C.
[17] Rule 12D-19.003(4)(a), F.A.C.
[18] Rule 12D-19.003(4)(b), F.A.C.
[19] Rule 12D-19.003(4)(c), F.A.C.
[20] Rule 12D-19.003(1), F.A.C.
[21] Rule 12D-19.003(5)(a), F.A.C.
[22] Rule 12D-19.003(5)(b), F.A.C.
[23] Rule 12D-19.003(5)(c), F.A.C.
[24] Rule 12D-19.003(5)(d), F.A.C.
[25] Rule 12D-19.003(5)(e), F.A.C.

When seeking initial certification, applicants may challenge a course examination and receive credit for the instructional course hours without taking the course when the applicant receives a passing grade on the examination as determined by the course provider. A passing grade on course examinations provided by the Department is a grade of 70% or better.[26]

For a listing of approved courses, see Approved Courses.

Salary Adjustment Requirements for Officials

To qualify for and receive the special qualification salary provided in Section 145.10 or 145.11, Florida Statutes, property appraisers and tax collectors must meet all certification requirements within four years after taking office.[27] The certification date begins the first day of the month following the date the official meets the last educational or other requirement for certification.[28]

If an official is a Certified Florida Evaluator or a Certified Florida Collector Assistant when appointed or elected to office, the official will be recognized as a Certified Florida Appraiser or Certified Florida Collector as of the first day of the month following the date the official took office.[29]

Any official whose certification expires is not eligible to receive the special qualifications salary until the official's certification is reinstated.[30]

Application Process and Fee

Once the qualifications for certification have been met, the applicant must submit a completed *Application for Florida Professional Certification* (Form DR-4001) to the Department to apply for professional certification.[31] The application must include a $25 certification fee[32] and originals or copies of certificates or other documents, course transcripts, and current related professional licenses showing completion of the required courses.[33]

The $25 certification fee and completed application may be submitted to the Department online using the Certification and Training Online Registration at **https://taxapps.floridarevenue.com/ptoregpublic/**.[34]

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[26] Rule 12D-19.003(6)(a), F.A.C.
[27] Rule 12D-19.003(1), F.A.C.
[28] Rule 12D-19.008(2), F.A.C.
[29] Rule 12D-19.003(1), F.A.C.
[30] Rule 12D-19.009(4), F.A.C.
[31] Rule 12D-19.006(1)(a), F.A.C.
[32] Rule 12D-19.007(1)(a), F.A.C.
[33] Rule 12D-19.004(1)(b), F.A.C.
[34] Rule 12D-19.007(3)(a), F.A.C.

Applicants unable to apply and pay the certification fee online may contact Property Tax Oversight Program Training for assistance by emailing PTOTraining@floridarevenue.com or by calling (850) 717-6570.

Admission and Certification Committees

Upon receipt of a completed *Application for Florida Professional Certification* (Form DR-4001) containing all required documentation and the required fee, the application will be scheduled for review and recommendation by the applicable Admissions and Certification Committee.[35]

Two Admissions and Certification Committees have been established to screen applicants and to recommend certification for qualified professional designees. One committee reviews applicants for certification of property appraisers and their employees. The other committee reviews applicants for certification of tax collectors and their employees.

Each committee consists of nine members appointed by the Department to serve a three-year term. The president of the relevant state associations will be appointed to a one-year term to each committee. In the event the president does not hold a professional designation, the president will appoint a designee who does hold such certification. The Department's designee will serve as committee chairperson, will call committee meetings based on need, and will set the agenda for each meeting. Five members constitute a quorum for official committee action. A majority vote by members present at the meeting is required to approve an applicant for certification.[36]

When the Committee recommends certification of an applicant, the Department will provide a certificate, lapel pin, and membership card to the certified applicant.[37]

Duration and Renewal of Certification & Continuing Education Requirements

Certification continues for the duration of the professional designee's governmental employment, when the professional designee continues to meet continuing education and annual renewal payment requirements.

Each Certified Florida Appraiser and Certified Florida Collector is required to complete a minimum of 24 hours of approved continuing education courses annually (except the calendar year in which initial certification is issued) to maintain the certification. This

[35] Rule 12D-19.008(1), F.A.C.
[36] Rules 12D-19.002(5)-(7) and 12D-19.006(2), F.A.C.
[37] Rule 12D-19.008(3), F.A.C.

training must be approved by the Department before the training takes place.[38]

All professional designees must certify their governmental employment each calendar year[39] by submitting a completed *Application for Professional Certification* (Form DR-4001)[40] to the Department. In addition, Certified Florida Appraisers and Certified Florida Collectors must report the approved courses taken for continuing education in the application.

Each professional designee is responsible for submitting an annual recertification payment of $5.00 to the Department. Renewal payments are considered delinquent on April 1 of each year.[41]

The completed application and $5 fee may be submitted to the Department online using the Certification and Training Online Registration at https://taxapps.floridarevenue.com/ptoregpublic/.[42]

Applicants unable to apply and pay the recertification fee online may contact Property Tax Oversight Certification and Training for assistance by emailing PTOtraining@floridarevenue.com or by calling (850) 717-6570.

Expiration of Certification

If a professional designee fails to meet continuing education requirements or to pay renewal fees on time, the certification expires.[43] Certification is also conditional upon a professional designee's governmental employment and expires automatically without notice to the holder when he or she leaves governmental employment. If a professional designee leaves governmental employment for a length of time that causes the individual to miss a recertification requirement, the person must follow the reinstatement procedure. If the individual regains governmental employment and then meets the recertification requirements on time, recertification is sufficient, and reinstatement is not required.[44]

Reinstatement Process

If a professional designee who held a professional certification before leaving governmental employment subsequently returns to governmental employment, he or she may request reinstatement of the certification.[45] The individual must complete an

[38] Rule 12D-19.004(1), F.A.C.
[39] Rule 12D-19.009(1)(b), F.A.C.
[40] Rule 12D-19.009(1)(c), F.A.C.
[41] Rules 12D-19.007(1) and (1)(b) and 12D-19.009(1), F.A.C.
[42] Rule 12D-19.007(3)(a), F.A.C.
[43] Rule 12D-19.009(4), F.A.C.
[44] Rule 12D-19.009(7), F.A.C.
[45] Rule 12D-19.010(1), F.A.C.

Application for Florida Professional Certification (Form DR-4001),[46] complete and report any required courses, and pay the reinstatement fee of $5.00.[47]

An individual formerly holding a professional certification whose certification expires for failure to meet continuing education requirements or failure to pay recertification fees may request reinstatement of the certification.[48]

An applicant seeking reinstatement for Certified Florida Appraiser or Certified Florida Collector must complete a minimum of 24 continuing education course hours that relate to their professional designation.[49]

Upon receipt of a completed *Application for Florida Professional Certification* (Form DR-4001) for reinstatement containing all required documentation, the applicable Admissions and Certification Committee will schedule the application for review at its next meeting. Once the Committee has recommended the applicant for reinstatement, a new certificate, membership card, and lapel pin will be provided to the reinstated applicant.[50]

[46] Rule 12D-19.010(2)(b), F.A.C.
[47] Rules 12D-19.007(1)(c) and 12D-19.010(2)(c), F.A.C.
[48] Rule 12D-19.010(1)-(2), F.A.C.
[49] Rule 12D-19.010(2)(a), F.A.C.
[50] Rules 12D-19.010(1) and 12D-19.008(3), F.A.C.

Training Procedures

Registration for Department-Sponsored Courses

Department-sponsored approved courses will be announced at least 60 days prior to the course start date and will be published on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Official_Training_RegistrationAndPayment.aspx[51]

After the Department announces a course, registration is open as space is available. The registration period closes 15 business days prior to the start date of the course when the Department must order course materials in advance. For all other courses, the registration period closes 5 business days prior to the start date of the course.[52]

Participants may register, pay tuition and purchase course materials using the Department's Certification and Training Online Registration at https://taxapps.floridarevenue.com/ptoregpublic/. Participants who are unable to register online may contact Property Tax Oversight Program Training for assistance by emailing PTOTraining@floridarevenue.com or by calling (850) 717-6570.[53]

Registration is open to all interested parties but is subject to availability. The registration process for external individuals is the same as those working for the property appraiser or tax collector.[54]

Persons desiring to register are encouraged to register as early as possible. Classes are filled on a first-come, first-served basis, once the registration and payment are received. Participants registering less than two weeks before the course start date may inquire whether space is available by sending an email to PTOTraining@floridarevenue.com.[55]

The Department determines the cost of tuition annually to ensure that the Certification Program Trust Fund has sufficient funds to pay for program expenses. The Department will provide tuition information by March 1 for the next county fiscal year on the Department's Certification and Training webpage.[56]

[51] Rule 12D-19.005(1), F.A.C.
[52] Rule 12D-19.005(2)(a), F.A.C.
[53] Rule 12D-19.005(2)(b), F.A.C.
[54] Rule 12D-19.005(2)(d), F.A.C.
[55] Rule 12D-19.005(2)(c), F.A.C.
[56] Rule 12D-19.007(2), F.A.C.

Cancellation Policy

Registrants must email cancellation of their attendance at any Department-sponsored course by sending an email to PTOTraining@floridarevenue.com.[57]

Portions of application, certification, and registration fees will be refunded upon a determination by the Department that the state is not entitled to the fees or that only a portion of the resources have been expended in the processing of the application, certification, or registration. The Department will not issue credit instead of a refund.[58]

The Department will cancel any course for which the Department deems the number of students enrolled to be insufficient to adequately cover the costs of course administration or for which the Department cannot secure an instructor. Students affected by course cancellations will be sent an email notification at least ten business days before the scheduled course start date and may apply for a refund or opt to transfer course registration to another course in that program.[59]

Refunds

To apply for a refund, the registrant must submit a completed Form DFS-AA-4, *State of Florida, Department of Financial Services, Application for Refund*, and proof of payment (e.g., credit card or bank statement, or copy of cancelled check (front and back), showing the fee payment) to:

PTOtraining@floridarevenue.com

or

Florida Department of Revenue
Property Tax Oversight Program
Certification and Training
PO Box 3294
Tallahassee, FL 32315-3294

Form DFS-AA-4 is available at https://floridarevenue.com/property/Documents/courserefund.pdf.[60]

[57] Rule 12D-19.005(3), F.A.C.
[58] Rule 12D-19.005(4), F.A.C.
[59] Rule 12D-19.005(5), F.A.C.
[60] Rule 12D-19.005(4), F.A.C.

Course Approval

The Department must approve any course for credit towards certification**,** recertification, or reinstatement before the course is taken. The course must impart expertise in one of the following areas, as it relates to the professional designation of the requesting individual:[61]

- Professionally accepted appraisal practices and appropriate appraisal methodologies
- Cadastral mapping
- Tax administration, assessment, or collection in Florida

Courses that the Department determines to meet the requirements of the applicable program and that are approved for certification**,** recertification, or reinstatement are published on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.[62]

For **Certified Florida Collector certifications**, continuing education courses must address topics within the following areas as they relate specifically to the functions of tax collectors:[63]

- Duties and role of tax collectors
- Duties and role of the Department
- Duties and roles of state agencies for which tax collectors serve as an agent
- State or federal tax law
- Management of technology information systems
- Office management and personnel training as it relates to tax collector offices
- Public administration
- Ethics training required by section 112.3142, Florida Statutes

For **Certified Florida Appraiser certifications**, continuing education courses must address topics within the following areas as they relate specifically to the functions of property appraisers:[64]

- Duties and role of property appraisers
- Duties and role of the Department
- State or federal appraisal law, including professionally accepted appraisal practices and appropriate appraisal methodologies
- Management of technology information systems

[61] Rule 12D-19.004(1), F.A.C.
[62] Rule 12D-19.004(1)(a), F.A.C.
[63] Rule 12D-19.004(1)(b)2., F.A.C.
[64] Rule 12D-19.004(1)(b)1., F.A.C.

- Office management and personnel training as it relates to property appraiser offices
- Public administration
- Ethics training required by section 112.3142, Florida Statutes

Department-Sponsored Workshops

The Department will sponsor workshops that will be announced on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Official_Training_RegistrationAndPayment.aspx no less than 60 days prior to the course start date. The continuing education workshops will include four hours of ethics training as required by Section 112.3142, F.S.[65]

Course Approval Procedures

To obtain approval of a course not currently approved by the Department, the course information must be submitted to the Department using an *Application for Approval of a Course or Continuing Education Credit Hours* (Form DR-4002) at least 20 days prior to the course start date.[66]

The agenda or course description submitted must show quantifiable subject matter. A detailed description of the proposed course including course content, an agenda if available, number of hours of instruction and instructor's qualifications must be included. Starting and ending times must be listed for each topic to be assigned hours, and break and mealtimes must be included. To be approved for initial certification, courses must contain a monitored examination. Continuing education hours are awarded on an hour per 50 minutes of classroom time.[67]

The application will be reviewed to determine whether the course addresses areas as they relate specifically to the functions of tax collectors, property appraisers, or cadastralists. The Department will notify the applicant in writing whether the course or continuing education is approved. If approved, a Department course number and the number of credit hours will be assigned. Approved course information will be posted on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Official_Training.aspx .[68]

[65] Rule 12D-19.005(1), F.A.C.
[66] Rule 12D-19.004(2)(a), F.A.C.
[67] Rule 12D-19.004(2)(a) and (b), F.A.C.
[68] Rule 12D-19.004(2)(c), F.A.C.

Ideas for Continuing Education

In addition to Department of Revenue-sponsored continuing education, other courses, workshops or conferences may address specified topics as they relate to the functions of property appraisers or tax collectors.[69] The Department will consider offerings including:

- State, national, or local conferences
- Seminars and forums
- Technical workshops
- Continuing education workshops
- Educational presentations at association conferences
- Local college educational programs
- Online courses and webinars

[69] Form DR-4002, *Application for Approval of a Course or Continuing Education Credit Hours*

Approved Courses

(Visit website for most recent list)[70]

The official listing of courses determined by the Department to meet the requirements of the Florida Professional Certification Program is available at https://floridarevenue.com/property/Pages/Official_Training.aspx

[70] 12D-19.004(1)(a)(c), F.A.C.

Training and Certification Forms and Statutes

Forms:

- DR-4001 – Application for Florida Professional Certification
- DR-4002 – Application for Approval of a Course or Continuing Education Credit Hours
- DFS-AA-4 – State of Florida Department of Financial Services Application for Refund

Statutes:

- Section 145.10, Florida Statutes – Property appraiser.
- Section 145.11, Florida Statutes – Tax collector.
- Section 195.002, Florida Statutes – Supervision by Department of Revenue.
- Section 195.087(4), Florida Statutes – Property appraisers and tax collectors to submit budgets to Department of Revenue.

STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES
APPLICATION FOR REFUND

Section 215.26, Florida Statutes, states in part: "Applications for refunds as provided in this section shall be filed with the Chief Financial Officer, except as otherwise provided herein, within 3 years after the right to such refund shall have accrued else such right shall be barred." Three years is generally interpreted as meaning three years from the date of payment into the State treasury. The Chief Financial Officer has delegated the authority to accept applications for refund to the unit of State government, which initially collected the money.

****

Pursuant to the provisions of Rule 69I-44.020, Florida Administrative Code, and Section 215.26, Florida Statutes, or Section _____*, Florida Statutes, I hereby apply for a refund of moneys I paid into the State treasury, which are subject to refund. The following information is submitted to substantiate the claim.

Name:_____ FEIN or SS No_____

Address:_____

_____

Amount:_____ Date Paid_____

Reason for Claim:_____

_____

_____

CERTIFIED TRUE AND CORRECT this _____ day of _____, _____

Signature_____

*** Must be completed if authority is other than Section 215.26, Florida Statutes.**

****

(FOR AGENCY USE ONLY)

Agency recommends approval of the above claim and submits the following information to substantiate the claim:
Amount of recommended refund $_____.

The amount requested above was originally deposited into the State treasury as a part of the funds deposited on State Treasurer's Receipt No._____ dated _____.

NAME OF ACCOUNT:_____

	ACCOUNT CODE	

Statutory Authority for Collection:_____
It is requested that payment be made from the following account:

NAME OF ACCOUNT:_____

	ACCOUNT CODE	

CERTIFIED TRUE AND CORRECT this _____day of _____, _____

_____ **_____**
Agency **Signature of Authorized Person**

_____
Title

DFS-AA-4 Rev. 0207

145.10 Property appraiser.—

(1) Each property appraiser shall receive as salary the amount indicated, based on the population of his or her county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	$21,250	$0.07875
II	50,000	99,999	24,400	0.06300
III	100,000	199,999	27,550	0.02625
IV	200,000	399,999	30,175	0.01575
V	400,000	999,999	33,325	0.00525
VI	1,000,000		36,475	0.00400

(2)(a) There shall be an additional $2,000 per year special qualification salary for each property appraiser who has met the requirements of the Department of Revenue and has been designated a certified Florida property appraiser. Any property appraiser who is certified during a calendar year shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. The department shall establish and maintain a certified Florida property appraiser program.

(b) In order to qualify for the special qualification salary described in paragraph (a), the property appraiser must complete the requirements established by the Department of Revenue within 4 years after first taking office.

(c) After a property appraiser meets the requirements of paragraph (a), in order to remain certified the property appraiser shall thereafter be required to complete each year a course of continuing education as prescribed by the department. The executive director of the Department of Revenue may, at his or her discretion, waive the requirements of this paragraph for any property appraiser who has reached 60 years of age and who has been a property appraiser for 20 years.

(3) Notwithstanding the provisions of this section or s. 145.19, each property appraiser may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 1, ch. 65-356; s. 3, ch. 67-543; s. 2, ch. 67-576; s. 1, ch. 67-594; s. 5, ch. 69-346; s. 15, ch. 73-172; s. 8, ch. 73-173; s. 1, ch. 77-102; ss. 7, 14, ch. 80-377; s. 3, ch. 85-322; s. 62, ch. 86-152; s. 3, ch. 88-175; s. 1, ch. 89-72; s. 857, ch. 95-147; s. 5, ch. 2011-158.

145.11 Tax collector.—

(1) Each tax collector shall receive as salary the amount indicated, based on the population of his or her county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	$21,250	$0.07875
II	50,000	99,999	24,400	0.06300
III	100,000	199,999	27,550	0.02625
IV	200,000	399,999	30,175	0.01575
V	400,000	999,999	33,325	0.00525
VI	1,000,000		36,475	0.00400

(2)(a) There shall be an additional $2,000 per year special qualification salary for each tax collector who has met the requirements of the Department of Revenue and has been designated a certified Florida tax collector. Any tax collector who is certified during a calendar year shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. The department shall establish and maintain a certified Florida tax collector program.

(b) In order to qualify for the special qualification salary described in paragraph (a), the tax collector must complete the requirements established by the Department of Revenue within 4 years after first taking office.

(c) After a tax collector meets the requirements of paragraph (a), in order to remain certified the tax collector shall thereafter be required to complete each year a course of continuing education as prescribed by the department.

(3) Notwithstanding the provisions of this section or s. 145.19, each tax collector may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 1, ch. 65-356; s. 2, ch. 67-576; s. 5, ch. 69-346; s. 9, ch. 73-173; ss. 9, 15, ch. 80-377; s. 4, ch. 85-322; s. 2, ch. 88-175; s. 2, ch. 89-72; s. 858, ch. 95-147; s. 6, ch. 2011-158.

195.002 Supervision by Department of Revenue.—

(1) The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation, as required by the constitution. It shall also have supervision over tax collection and all other aspects of the administration of such taxes. The supervision of the department shall consist primarily of aiding and assisting county officers in the assessing and collection functions, with particular emphasis on the more technical aspects. In this regard, the department shall conduct schools to upgrade assessment skills of both state and local assessment personnel.

(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. The department may also incur reasonable expenses for hiring instructors, travel, office operations, certificates of completion, badges or awards, 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 administering any certification program under s. 145.10, s. 145.11, or s. 194.035. 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, tax collectors, and special magistrates. The department shall use money in the fund to pay such expenses.

History.—s. 35, ch. 70-243; s. 7, ch. 74-234; s. 5, ch. 86-300; s. 25, ch. 90-203; s. 1, ch. 2008-138; s. 8, ch. 2008-197.

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.

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.
Note.—Former ss. 193.02, 195.011.

Contact Information

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Property Tax Oversight Certification and Training Online Registration

Using the Certification and Training webpage:

- From the Department's webpage – **floridarevenue.com** – select the 'Property Tax' tab at the top.
- Select 'Local/County Officials' on the left side under 'Information for….'



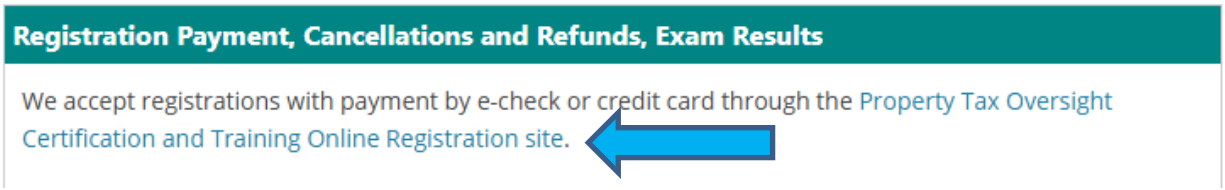
- On the next page select 'Training for County Officials.'



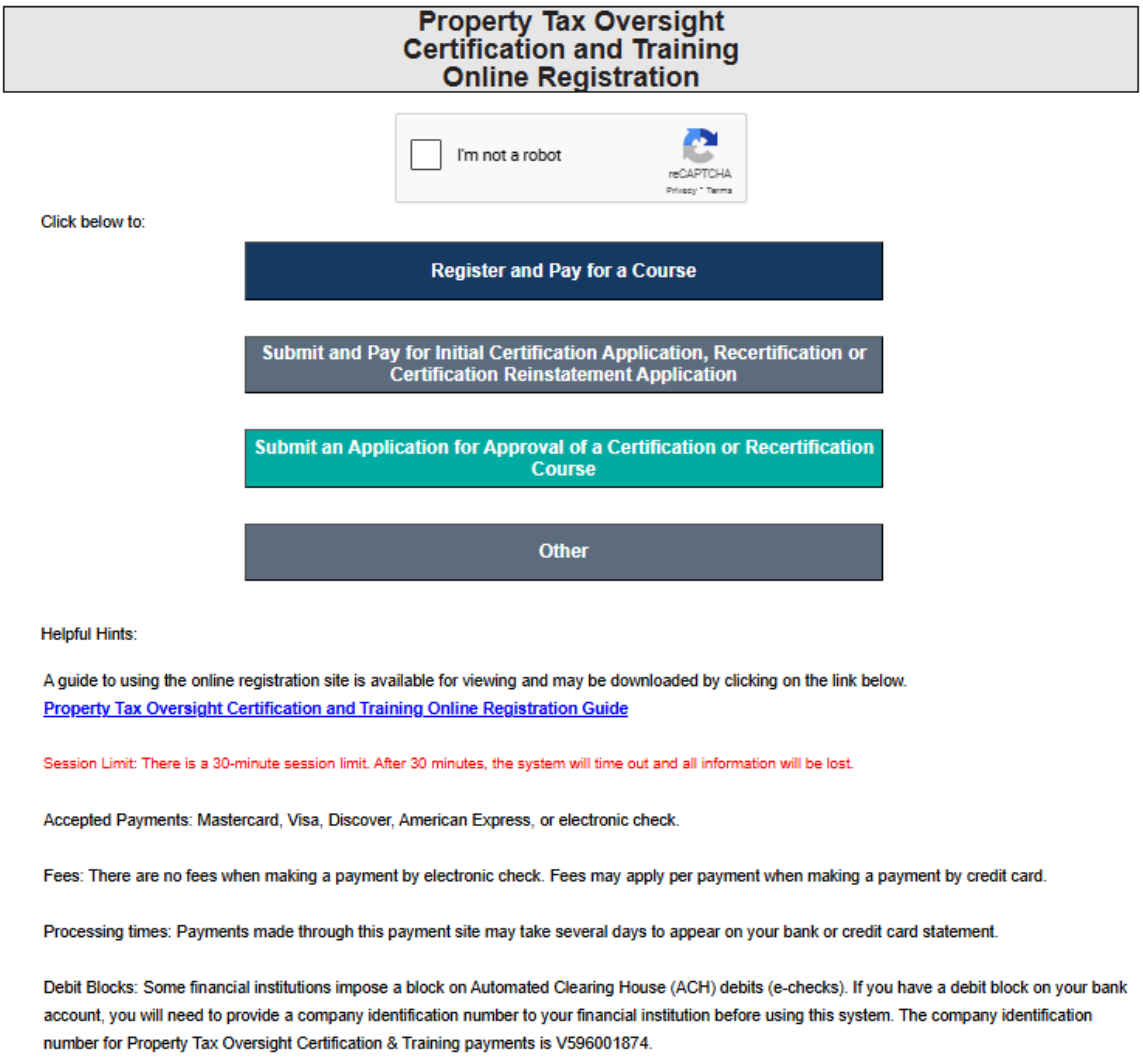
- To locate the 'Certification and Training Online Registration' under the 'Training for County Officials' select 'Course Schedule and Registration.'



– On the next screen, select ‘Property Tax Oversight Certification and Training Online Registration site.’



– This will bring up the following online registration page.



Revision History

Effective Date	Section	Explanation
10/2021	All	Substantial rewording to reflect the updates to Rule Chapter 12D-19, Florida Administrative Code, effective 10/2021.
02/2022	Property Tax Oversight Certification and Training Online Registration	Updated online registration site.
05/2025	Property Tax Oversight Certification and Training Online Registration	Updated images. Updated online registration site name.