

4.6 Minimum Image Technology Standards for Physical Inspection. Subsection 193.023(2), F.S., states the following:

“Where geographically suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection to ensure that the tax roll meets all the requirements of law.”

Regardless of the data collection method used by the property appraiser, the minimum required result is the collection and maintenance of physical data of sufficient quantity and quality for the property appraiser to establish accurate and uniform valuations of all real property as of January 1 of each year and to meet all other requirements of law. The Department may conduct procedures reviews to evaluate the quantity and quality of physical data maintained by the property appraiser. Accurate and uniform valuations of real property require complete, accurate, and timely property data. Property appraisers must have effective procedures for annually collecting and maintaining physical data on real property parcels. The following minimum standards for the use of image technology are intended to ensure that assessment rolls meet the requirements of law.

1. “The property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll.” See subsection 193.085(1), F.S.
2. Subsection 192.042(1), F.S., requires that all real property be assessed according to its just value as of January 1 of each year.
3. If the date of imagery cannot be determined with a high degree of confidence, the imagery cannot be relied on for the collection or maintenance of physical data.
4. Imagery should be used only as part of a comprehensive physical data collection program that includes the following:
 - a) A clear and complete data collection manual that is maintained and updated;
 - b) A training program for data collection staff based on the data collection manual;
 - c) A system for accurately identifying new construction and changes to existing property, including collecting building permits and conducting necessary physical inspections; and
 - d) A comprehensive quality control system for collection and maintenance of physical data, including desk audits, field audits, data entry edits, data edit reports, and review and correction procedures.
5. The Department recommends physical inspections for collecting necessary physical data in the following situations:
 - a) For new parcels and newly improved real property;
 - b) When physical changes potentially affecting the value of the property are detected;
 - c) When the property is sold; and

- d) When property is physically affected by a natural disaster or other catastrophic event.
6. The use of image technology is acceptable for ensuring that the tax roll meets the requirements of law when:
- a) The natural and manmade features affecting the property allow the collection and maintenance of necessary physical data;
 - b) The use results in appraisal data that are timely and of sufficient quality and quantity; and
 - c) The use is part of a comprehensive data collection program that includes necessary physical inspections and results in the timely collection and maintenance of complete and accurate physical characteristics for each real property parcel on the assessment roll to ensure accurate and uniform assessments of all real property as of January 1 each year.