To: Property Appraisers
From: James McAdams
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Bulletin: PTO 07-18

FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN

Tax Rolls and GIS Map Data

Effective immediately, the Department of Revenue will provide public access to assessment roll and GIS map data from all 67 Florida counties to anyone who wishes to access the information. The Governor’s Executive Order 07-01 created the Office of Open Government and requires each executive agency to assure full and expeditious compliance with Florida’s open government and public records laws.

The Department is taking this action in response to the increased demand from the public and media for access to information considered to be public record under Chapter 119 and the Governor's Open Government Initiative. The Department will make the assessment roll and GIS map data available at no cost to the public at the following Internet address: ftp://sdrftp03.dor.state.fl.us

The assessment roll data the Department will make available online will not be the most current data the property appraiser has in his or her possession, but will be data the Department used to make determinations under oversight statutes. The GIS data, including parcel maps, will be made available as they are provided to the Department by the counties per Program Bulletin PTA-06-00 which is available at our online Tax Law Library.

Florida’s Public Records Law, section 119.01, Florida Statutes (F.S.), includes the following provisions:

- Providing access to public records is a duty of each agency

- Any records made or received by any public agency in the course of its official business are available for inspection, unless specifically exempted by the Legislature.

- If an agency provides access to public records by remote electronic means, the access should be provided in the most cost-effective and efficient manner available to the agency providing the information.

- Each agency that maintains a public record in an electronic recordkeeping system shall provide to any person a copy of any public record in that system which is not exempted by law from public disclosure.
As recognized long ago in Attorney General Opinion 75-50, “…Chapter 119, F. S., represents a legislative scheme which, in its operation and effect, seeks to control and regulate the subject of public records at all levels of government. The requirements imposed by the Legislature regarding Chapter 119 are expressly mandatory and require the custodian of public documents to act in conformity with that chapter."

Attorney General's Informal Opinion Dated January 23, 2006 cited at Fla. AG LEXIS 47, made it clear that all custodians must produce public records and broadly defines "custodian." Also, section 119.07(1) (b), F.S., as added by chapter 2007-39 LOF describes: “A custodian of public records or a person having custody of public records ....” Section 119.07(1) (a), F.S. provides: “Every person who has custody of a public record shall permit the record to be inspected and copied by any person desiring to do so, at any reasonable time, under reasonable conditions and under supervision of the custodian of the public records.”

This information is provided by the Department of Revenue to advise interested parties of areas of law of statewide application. If you have any questions, please contact Claudia Kemp at 850-488-3338 or at KempC@dor.state.fl.us.