

THE FLORIDA SENATE
2015 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

HB 213 — Property Appraisers

by Rep. Moraitis (SB 266 by Senator Ring)

Property appraisers are required to submit a proposed budget for the operation of the property appraiser's office to the Department of Revenue (DOR) by June 1 of each year. The property appraiser is required to submit the proposed budget to the board of county commissioners (board) at the same time. The DOR reviews the budget request and may amend the budgeted amount "as it deems necessary, in order that the budget be neither inadequate nor excessive."

By July 15, the DOR must notify both the property appraiser and the board of its tentative budget determination. The property appraiser and board have until August 15 to submit additional information to the DOR if they choose to do so. The DOR issues its final budget determination by August 15.

The property appraiser or the board may appeal the DOR's approved final budget to the Governor and Cabinet sitting as the Administration Commission. The appeal must be filed no later than 15 days after the conclusion of the public hearing held pursuant to s. 200.065(2)(d), F.S., (final adoption of the county millage rate and budget). The Administration Commission has discretion as to whether to accept the appeal or not. Upon completion of this process, the resulting budget request as approved by the DOR and as amended by the commission becomes the operating budget of the property appraiser for the ensuing fiscal year beginning October 1.

The bill provides that a board of county commissioners must fund the property appraiser's budget according to the amount determined by the DOR in its final budget determination, and must fund the DOR-approved budget during the pendency of an appeal to the Administration Commission.

If approved by the Governor, these provisions take effect July 1, 2015.

Vote: Senate 40-0; House 110-0