

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Finance and Tax

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BILL: SB 266

INTRODUCER: Senator Ring

SUBJECT: Property Appraisers

DATE: March 13, 2015

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Stearns</u>	<u>Yeatman</u>	<u>CA</u>	<b>Favorable</b>
2.	<u>Babin</u>	<u>Diez-Arguelles</u>	<u>FT</u>	<b>Pre-meeting</b>
3.	_____	_____	<u>AP</u>	_____

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**I. Summary:**

SB 266 provides that a board of county commissioners must fund the property appraiser's budget according to the amount determined by the Department of Revenue in its final budget determination, and must fund the department-approved budget during the pendency of an appeal to the Administration Commission.

The bill does not have a fiscal impact.

The bill provides an effective date of July 1, 2015.

**II. Present Situation:**

**Process for Determining the Property Appraiser's Budget**

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.<sup>1</sup> 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."<sup>2</sup>

By July 15, the DOR must notify both the property appraiser and the board of its tentative budget determination.<sup>3</sup> 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.

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<sup>1</sup> Section 195.087(1)(a), F.S.

<sup>2</sup> *Id.*

<sup>3</sup> *Id.*

The property appraiser or the board may appeal the DOR's approved final budget to the Governor and Cabinet sitting as the Administration Commission.<sup>4</sup> 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 department and as amended by the commission becomes the operating budget of the property appraiser for the ensuing fiscal year beginning October 1.<sup>5</sup>

### **Board of County Commissioners of Broward County vs. Lori Parrish, Broward County Property Appraiser**

The Board of County Commissioners of Broward County (Board) disagreed with the Property Appraiser as to the appropriate level of funding that it should be required to provide for the operation of the Property Appraiser's office for fiscal year 2014. While the Board proposed a budget of \$14,886,000, a 3.8 percent increase over the prior year, the Property Appraiser submitted a request for \$18,819,000.<sup>6</sup> The DOR approved the Property Appraiser's final budget at \$18,712,207.<sup>7</sup>

The Board appealed the DOR's final budget determination to the Administration Commission and, in the interim, funded the Property Appraiser's office at \$15,855,000. The Property Appraiser petitioned the circuit court for a Writ of Mandamus requiring the Board to fund the Property Appraiser's office at the amount set by the DOR. The Writ of Mandamus was granted on December 31, 2013.<sup>8</sup> The Board appealed.<sup>9</sup>

On appeal, the Fourth District Court of Appeal determined that the statute required the Board to fund the Property Appraiser's budget at the amount approved by the DOR.<sup>10</sup> At the time of this analysis, the district court of appeal's decision is not final, as a timely motion for rehearing was filed and awaits disposition.

### **III. Effect of Proposed Changes:**

**Section 1** amends s. 195.087, F.S., to explicitly state that a property appraiser's budget is final and must be funded by the board of county commissioners once the DOR has made its final budget determination. The obligation to fund the property appraiser's office at the level set by the department is not affected by the filing of an appeal to the Administration Commission.

This statutory change would codify the result reached by the Fourth District Court of Appeal.<sup>11</sup>

**Section 2** establishes an effective date of July 1, 2015.

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<sup>4</sup> Section 195.087(1)(b), F.S.

<sup>5</sup> See s. 195.087(1)(b), F.S.

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

<sup>8</sup> *Lori Parrish v. Board of County Commissioners*, No. 13-23090 (Fla. 17<sup>th</sup> Cir. 2013).

<sup>9</sup> *Board of County Commissioners of Broward County, Florida v. Parrish*, No. 4D14-101 (Fla. 4<sup>th</sup> DCA 2014).

<sup>10</sup> *Id.*

<sup>11</sup> *Id.*

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

The mandates restrictions do not apply because the bill does not require counties and municipalities to spend funds, reduce counties' or municipalities' ability to raise revenue or reduce the percentage of a state tax shared with counties and municipalities.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 195.087 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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