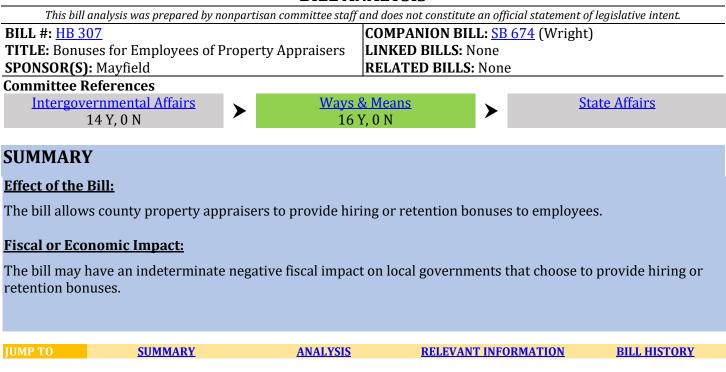
FLORIDA HOUSE OF REPRESENTATIVES BILL ANALYSIS



ANALYSIS

EFFECT OF THE BILL:

The bill allows county property appraisers to pay hiring or retention <u>bonuses</u> to employees, providing the expenditure is approved by the Department of Revenue (DOR) in the <u>county property appraiser's budget</u>. (Section <u>1</u>)

The bill provides an effective date of July 1, 2025. (Section 2)

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The bill may have an indeterminate negative fiscal impact on local governments that choose to provide hiring or retention bonuses for employees of property appraisers.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Public Employee Bonuses

Current law generally prohibits the payment of extra compensation to any public employee in the state for services that have been previously rendered,¹ but allows for county tax collectors to pay hiring or retention bonuses to employees, providing the expenditure is approved by the Department of Revenue in the tax collector's budget.² Numerous Florida Attorney General opinions have been issued interpreting the general prohibition on bonuses, including one that found a bonus to existing employees for services for which they have already performed and

² S. <u>445.09, F.S.</u>

¹ See <u>s. 215.425(1), F.S.</u> (prohibiting extra compensation and providing a list of exceptions).

been compensated, in the absence of a preexisting employment contract making such bonuses a part of their salary, violated the prohibition.³

Property Appraiser Budgets

Section <u>195.087, F.S.</u>, provides for the budget process of property appraisers and tax collectors. Each property appraiser must submit its tentative budget for the upcoming fiscal year to the Department of Revenue by June 1. The budget must be submitted to DOR in a manner prescribed by the department. DOR may amend or make changes to the budget request to ensure it is appropriately sized. DOR must provide notice of any changes to the property appraiser and the respective board of county commissioners by July 15. The property appraiser and board of county commissions may submit additional information concerning the budget to DOR until August 15, at which point DOR makes its final budget amendments or changes. Once DOR makes its final budget amendments, the budget is considered final and must be funded by the county commission pursuant to <u>s. 192.091, F.S.</u> The property appraiser or chair of the board of county commissioners may appeal DOR's determination to the Administration Commission.⁴

RECENT LEGISLATION:

YEAR	BILL #	HOUSE SPONSOR(S)	SENATE SPONSOR	OTHER INFORMATION
2024	<u>SB 958</u>	Truenow	Martin	Passed and became law.

BILL HISTORY							
COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY			
<u>Intergovernmental Affairs</u> <u>Subcommittee</u>	14 Y, 0 N	3/26/2025	Darden	Jones			
Ways & Means Committee	16 Y, 0 N		Aldridge	Hallaian			
State Affairs Committee							

³ Op. Att'y Gen. Fla. 91-51 (1991). ⁴ S. 195.087(2), F.S.