



Gregory S. Brown, CFA
Santa Rosa County Property Appraiser

Chris Jones, CFA
Escambia County Property Appraiser

July 23, 2010

Attorney General McCollum
Department of Legal Affairs
The Capitol PL01
Tallahassee, FL 32399-1050


Re: *Legal Opinion/Recapture Rule*


Dear Attorney General McCollum:

This letter constitutes a request for your legal opinion from the undersigned Honorable Gregory Brown, Property Appraiser of Santa Rosa County, and the undersigned Honorable Chris Jones, Property Appraiser of Escambia County. The opinion is requested on the issue of whether Section 193.155, Florida Statutes, requires a Property Appraiser to raise the assessed value for homestead property, even in a declining real estate market.

We are requesting this opinion in light of the Department of Revenue's "recapture rule", Rule 12D-8.0062, Florida Administrative Code, which requires an increase in valuation even in a declining market, as long as the current year value exceeds the prior assessed value. We believe this result is contrary to public policy considerations behind the Save Our Homes provisions. We also enclose a Memorandum of Law, containing an opinion of counsel, addressing these points. We appreciate any assistance you can give, and we look forward to your opinion. If you have any questions please feel free to contact us or our counsel, regarding this matter.

Sincerely,


Gregory S. Brown, CFA
Santa Rosa County Property Appraiser


Chris Jones, CFA
Escambia County Property Appraiser

cc: Elliott Messer, Esq.
Thomas M. Findley, Esq.

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