BILL McCOLLUM
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STATE OF FLORIDA

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Opinions Division

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July 29, 2010

The Honorable Gregory S. Brown, CFA
Santa Rosa Property Appraiser
6495 Caroline Street, Suite K
Milton, Florida 32570

The Honorable Chris Jones, CFA
Escambia County Property Appraiser
221 Palafox Place, Suite 300
Pensacola, Florida 32502

Dear Messrs. Brown and Jones:

This is in response to your request for assistance in determining whether a property appraiser is required to raise the assessed value of a home in a declining real estate market. While you have posed your question in relation to a state statute, you state that you are requesting the opinion in light of Department of Revenue Rule 12D-8.0062, Florida Administrative Code. I would note that section 195.027(1), Florida Statutes, requires the property appraisers of this state to follow the rules of the department. It may be advisable, therefore, for you to contact the Department of Revenue for further assistance with this matter.

Regrettably, this office may not comment upon the viability of the rules of the Department of Revenue, absent a request from that agency. This office will not comment upon the actions of a public agency or official at the request of another. *See* Frequently Asked Questions About Attorney General Opinions, which may be accessed at www.myfloridalegal.com.

I trust you will understand the inability of this office to become more directly involved in this matter at this time.

Sincerely,

Lagran Saunders

Lagran Saunders
Assistant Attorney General

ALS/tsh