

2010 Legislative Delegation Proposals:

- 1.) Recapture Rule HJR 0027, HJR0039, and SJR0718 Relating to Assessment of Homestead Property state an assessed value may not increase if the Just Value is less than the preceding year.

I request that current bills be amended to allow that:

- a. In a year when a homestead property's value remains the same, the assessed value would remain the same as the previous year, and
 - b. In a year when a homestead property's value decreases, the assessed value would decrease by the same percentage decrease as just value.
 - c. If these points cannot be added to these bills, at least amend these bills that if the just value should remain the same as the previous year the assessed value will remain the same.
- 2.) Last year I sent you a letter and also presented to you at the Santa Rosa Legislative Delegation meeting voicing my concern for veterans with combat-related injuries. My letter asks you to consider removing the age requirement for these veterans in receiving the veteran's disability exemption. This requirement is found in FS 196.082. I would ask your support or introduction of a measure eliminating this age requirement.
 - 3.) In 2007, the Florida Department of Revenue sent out a bulletin (PTO 07-18) whereby the department stated they were providing tax roll information and aerial photographs free of charge on their website. I believe the law should be changed where commercial enterprises would have to pay market rates to the counties for the taxpayer's investments in these photographs.

In 2008, HB 5061 was passed concerning the payment for aerial photograph by property appraisers. This bill authorizes the department to charge counties with a population greater than 25,000 for their aerial photographs. I have information where the DOR is providing the aerials at no charge to counties whose population is greater than 25,000. I would request the DOR partially reimburse the counties who opt out of the state providing aerials maps.

- 4.) I would request the FS 218.36 be amended so a constitutional officer can carry funds from one year to the next for capital expenditures. This would be for those items budgeted by a constitutional officer on a reoccurring basis. The officer would be allowed to set up an expenditure account for capital reserve that can be

carried over from year to year without showing the carry over as an increase to their budget for that year. The annual amount being placed into the reserve account could only be the amount shown in their budget for that particular year. (Ex: a mainframe computer system may cost \$200,000, but may need only to be replaced every five years. The constitutional officer may budget \$40,000 per year and carry over the reserve amounts without having to show the total amount in the year of the expenditure **or** the purchase of a vehicle may cost \$20,000 but the life of the vehicle may be five years, the constitutional officer will be allowed to place \$4,000 per year into a reserve account, but the only amount that would be reflected in their budget for a particular year would be the amount placed into the reserve account).

- 5.) Finally, I request that any budgeted funds not used by a constitutional officer during the year, and which are currently refunded to the county at the end of the fiscal year, be credited back to the taxpayers through a reduction in millage rate determined on the aggregate amount returned by all of the constitutional officers. The property appraiser when certifying the tax roll to the tax collector will calculate the adjusted millage rate.