



**Gregory S. Brown, CFA**  
*Santa Rosa County Property Appraiser*



December 16, 2010

Honorable State Representative Clay Ford  
Chairman of Santa Rosa County Legislative Delegation  
1804 W. Garden Street  
Pensacola, FL 32501

Dear Representative Ford:

Please extend my apologies for not being able to attend the legislative meeting for the Santa Rosa Legislative Delegation. As you know, I usually attend your meeting, but I have a scheduling conflict. As in years past, I take an active role in proposing, for your consideration, bills that affect the citizens of our State of Florida as well as Santa Rosa County. Again, this year I am bringing back issues that I had previously proposed and I hope you will consider these important to our citizens.

1.) Recapture Rule

Relating to Assessment of Homestead Property, an assessed value may not increase if the Just Value is less than the preceding year. This proposal was introduced by you and supported by Senator Evers. I hope other members of our delegation will join in this effort on my first proposal and that we may see action in the legislature this year. This is one of the most confusing situations to taxpayers who contact this office. I believe the intent of the constitutional amendment would be served by this addition. This is a rule determined by the Florida Department of Revenue which allows the assessed value of homesteaded property to increase in years where there market value remains the same or decreases if their assessed value does not exceed their market value. This could be further exaggerated this year by the BP Oil Spill. I urge you to seriously consider this proposal for the homesteaded property owners.

**I request bill proposal that allows:**

- 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.

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- d. 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.) I also would ask you to introduce or support a legislative constitutional amendment to place a lower cap on non-homesteaded property other than the 10 percent that is currently in place in Florida. I believe this would assist businesses within our state maintain a more manageable and understandable budget for taxes within their operations.
- 3.) 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. I do not understand why someone injured in actual combat would have to wait to the age of 65 to receive this exemption.
- 4.) 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.

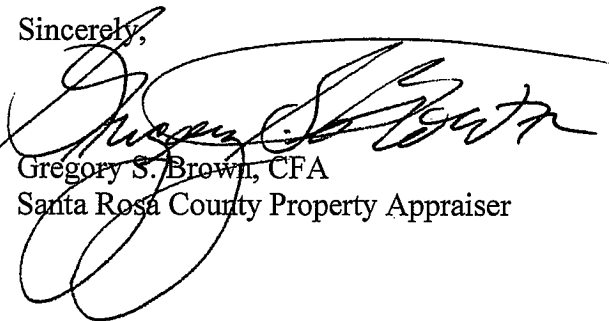
- 5.) I would request the FS 218.36 be amended so a constitutional officer can carry funds from one year to the next for capital expenditures. This would be for those items budgeted by a constitutional officer on a reoccurring basis. The officer would be allowed to set up an expenditure account for capital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

- 6.) 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.

Again, thank you for any consideration you give to these proposals.

Sincerely,



Gregory S. Brown, CFA  
Santa Rosa County Property Appraiser