

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB GOA 10-01 Department of Revenue Maps and Photographs
SPONSOR(S): Government Operations Appropriations Committee
TIED BILLS: **IDEN./SIM. BILLS:**

	REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.:	Government Operations Appropriations Committee	11 Y, 2 N	Fox	Topp
1)				
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SUMMARY ANALYSIS

The Department of Revenue (DOR) is statutorily required to provide aerial photographs to counties with a population of 25,000 or less at the department’s expense. Counties which exceed the population threshold for aerial photographs provide this at their own expense.

The bill amends section 195.022, F.S., to eliminate the provision requiring the department to provide at the department’s expense, aerial photographs to counties with a population of 25,000 or less. The bill provides that upon the request of any property appraiser, the department would provide aerial photographs at the property appraiser’s expense. The bill also allows the counties with a population of 25,000 or less, the option to have the aerial photographs produced every 5 years instead of 3 years.

The fiscal impact of the bill will reduce \$450,000 in recurring expenditures from the General Revenue Fund. All counties will now be responsible to reproduce aerial photographs at their own expense.

The reduction of \$450,000 in General Revenue is included in the House of Representatives proposed FY 2010-11 General Appropriations Act. This language conforms the law to this recurring reduction.

The mandates provision of Article VII, Section 18(a) of the Florida Constitution could apply because the bill may require the property appraiser of counties with population of 25,000 or less to reimburse the Department of Revenue for the cost of aerial photographs. However, the bill is likely to be exempt from this provision because the total impact on the affected counties would not exceed \$1.9 million and it would therefore be considered as having an insignificant impact.

The bill will take effect on July 1, 2010.

HOUSE PRINCIPLES

Members are encouraged to evaluate proposed legislation in light of the following guiding principles of the House of Representatives

- Balance the state budget.
- Create a legal and regulatory environment that fosters economic growth and job creation.
- Lower the tax burden on families and businesses.
- Reverse or restrain the growth of government.
- Promote public safety.
- Promote educational accountability, excellence, and choice.
- Foster respect for the family and for innocent human life.
- Protect Florida's natural beauty.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Present Situation

Property tax in Florida is a local tax. It is administered, levied, and collected by local officials. Statutorily, the DOR has been assigned to:

- Determine if local officials are complying with the laws
- Resolve any compliance issues that may arise
- Aid and assist local governments in their duties

While department resources are primarily focused on oversight of property valuation by property appraisers, the department oversees and assists with almost all aspects of local property tax revenue.

The DOR is required under section 195.022, F.S., to provide aerial photographs every three years to all 67 county appraisers to ensure that all properties are listed on the Tax Roll(s). The counties rely heavily on the use of aerial photography for discovery, location and identification of real property. Currently, counties with a population of greater than 25,000 pay for the cost of obtaining aerial photographs to the department at the property appraiser's expense. For those counties with a population of 25,000 or less, the department is required to pay for the cost of the aerial photographs. For FY 2009-10, \$450,000 is appropriated from the General Revenue Fund to provide aerial photographs to 17 counties which contain a population of 25,000 or less.

Effect of Proposed Change

The bill amends section 195.022, F.S., to delete the statutory provision for the department to provide aerial photographs to counties with a population of 25,000 or less. All counties will now be responsible for providing aerial photographs at their own expenses. The bill also allow counties with a population of 25,000 or less in population the option of producing the aerial photographs every 5 years instead of 3 years.

B. SECTION DIRECTORY:

Section 1. Amends s. 195.022, F.S., relating to aerial photographs.

Section 2. Provides the bill take effect on July 1, 2010.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

3. The bill will allow for the reduction of \$450,000 in recurring expenditures from the General Revenue Fund in the House of Representatives proposed FY 2010-11 General Appropriations Act.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

The elimination of the \$450,000 aerial photography subsidy will impact 17 counties. The counties include Liberty, Lafayette, Glades, Franklin, Union, Hamilton, Calhoun, Jefferson, Gulf, Dixie, Gilchrist, Holmes, Madison, Taylor, Washington, Baker, and Bradford. The DOR reports that many of these counties may pay less than this estimate and some may pay nothing at all because the Florida Department of Transportation has a history of providing aerial photographs to these counties at no cost.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The mandates provision of Article VII, Section 18(a) of the Florida Constitution could apply because the bill may require the property appraiser of counties with population of 25,000 or less to reimburse the Department of Revenue for the cost of aerial photographs. However, the bill is likely to be exempt from this provision because the total impact on the affected counties would not exceed \$1.9 million and it would therefore be considered as having an insignificant impact.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/COUNCIL OR COMMITTEE SUBSTITUTE CHANGES