

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: CS/CS/HB 127

Property Appraisers

SPONSOR(S): Policy & Budget Council; Government Efficiency & Accountability Council, Hooper and others

TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Committee on State Affairs</u>	<u>10 Y, 0 N</u>	<u>Levin</u>	<u>Williamson</u>
2) <u>Government Efficiency & Accountability Council</u>	<u>14 Y, 0 N, As CS</u>	<u>Levin/Dykes</u>	<u>Cooper</u>
3) <u>Policy & Budget Council</u>	<u>30 Y, 0 N, As CS</u>	<u>Diez-Arguelles</u>	<u>Hansen</u>
4) _____	_____	_____	_____
5) _____	_____	_____	_____

SUMMARY ANALYSIS

Current law confers upon property appraisers certain duties in assessing property; but the law does not address the potential conflict of interest that arises when a property appraiser assesses property that he or she owns.

This bill requires the Department of Revenue to review the assessment of property owned by the property appraiser every two years.

The bill has an effective date of July 1, 2008.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

Provide limited government – The bill requires the Department of Revenue to review the assessment of property owned by a property appraiser.

B. EFFECT OF PROPOSED CHANGES:

Background

Current law confers upon property appraisers certain duties in assessing property; but the law does not address the potential conflict of interest that arises when a property appraiser assesses property that he or she owns.

Effect of Bill

The bill requires the Department of Revenue to review the assessment of property owned by a property appraiser. The department must conduct the review at the same time it is conducting the review of the county's assessment rolls.

The bill requires the review for all property individually or jointly owned by the property appraiser; for all property held in trust or other representative capacity for the benefit of the property appraiser, and for all property owned by a closely held corporation or partnership in which the property appraiser owns more than a 25% interest.

The property appraiser is required to identify to the department the property to be reviewed and make available any data requested by the department to perform the review.

The bill has an effective date of July 1, 2008.

C. SECTION DIRECTORY:

Section 1 amends s. 195.096, F.S

Section 2 provides an effective date of July 1, 2008.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

The Department of Revenue may incur additional expenses to comply with the requirements of this bill. The amount is unknown at this time.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None

2. Expenditures:

None

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None

D. FISCAL COMMENTS:

None

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not applicable because this bill does not appear to require counties or municipalities to spend funds or take an action requiring the expenditure of funds, reduce the authority that cities and counties have to raise revenues in the aggregate; or reduce the percentage of a state tax shared with cities and counties. This bill does not

2. Other:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None

D. STATEMENT OF THE SPONSOR

No statement submitted.

IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

On March 19, 2008, the Committee on State Affairs adopted an amendment and reported the bill favorable with amendment. The amendment clarifies that a property appraiser may not appraise real property in any county within the State of Florida in which an appraiser holds the title, either as an owner or joint owner.

On April 8, 2008, the Government Efficiency & Accountability Council reported HB 127 favorably with a Council Substitute to incorporate the amendment adopted by the Committee on State Affairs.

On April 14, 2008, the Policy and Budget Council adopted one amendment that replaced the language in the bill. This analysis reflects the changes made by the amendment.