

FLORIDA HOUSE OF REPRESENTATIVES

FINAL BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

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| BILL #: HB 307 | COMPANION BILL: CS/SB 674 (Wright) |
| TITLE: Bonuses for Employees of Property Appraisers | LINKED BILLS: None |
| SPONSOR(S): Mayfield, Miller | RELATED BILLS: None |

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|----------------------------------|---------|-------|---------------------------|---------|
| FINAL HOUSE FLOOR ACTION: | 111 Y's | 0 N's | GOVERNOR'S ACTION: | Pending |
|----------------------------------|---------|-------|---------------------------|---------|

SUMMARY

Effect of the Bill:

The bill allows county property appraisers to provide hiring or retention bonuses to employees.

Fiscal or Economic Impact:

The bill may have an indeterminate negative fiscal impact on local governments that choose to provide hiring or retention bonuses.

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ANALYSIS

EFFECT OF THE BILL:

The bill allows county property appraisers to pay hiring or retention [bonuses](#) to employees, provided that the expenditure is approved by the Department of Revenue in the [county property appraiser's budget](#). (Section [1](#))

Subject to the Governor's veto powers, the effective date of this bill is July 1, 2025. (Section [2](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The bill may have an indeterminate negative fiscal impact on local governments that choose to provide hiring or retention bonuses for employees of property appraisers.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Public Employee Bonuses](#)

Current law generally prohibits the payment of extra compensation to any public employee in the state for services that have been previously rendered,¹ but allows for county tax collectors to pay hiring or retention bonuses to employees, providing the expenditure is approved by the Department of Revenue (DOR) in the tax collector's budget.² Numerous Florida Attorney General opinions have been issued interpreting the general prohibition on bonuses, including one that found providing a bonus to existing employees for services they have already performed and been compensated, in the absence of a preexisting employment contract making such bonuses a part of their salary, violated the prohibition.³

[Property Appraiser Budgets](#)

Section [195.087, F.S.](#), provides for the budget process of property appraisers and tax collectors. Each property appraiser must submit its tentative budget for the upcoming fiscal year to DOR by June 1. The budget must be submitted to DOR in a manner prescribed by the department. DOR may amend or make changes to the budget request to ensure it is appropriately sized. DOR must provide notice of any changes to the property appraiser and

¹ See [s. 215.425\(1\), F.S.](#) (prohibiting extra compensation and providing a list of exceptions).

² S. [445.09, F.S.](#)

³ Op. Att'y Gen. Fla. 91-51 (1991).

the respective board of county commissioners by July 15. The property appraiser and board of county commissioners may submit additional information concerning the budget to DOR until August 15, at which point DOR makes its final budget amendments or changes. Once DOR makes its final budget amendments, the budget is considered final and must be funded by the county commission pursuant to [s. 192.091, F.S.](#) The property appraiser or chair of the board of county commissioners may appeal DOR’s determination to the Administration Commission.⁴

RECENT LEGISLATION:

| YEAR | BILL # | HOUSE SPONSOR(S) | SENATE SPONSOR | OTHER INFORMATION |
|------|------------------------|------------------|----------------|------------------------|
| 2024 | SB 958 | Truenow | Martin | Passed and became law. |