



FLORIDA CITY AND COUNTY MANAGEMENT ASSOCIATION

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March 1, 2006

Hon. Allan Bense, Speaker of the House
Hon. Tom Lee, President of Florida Senate
(rest of distribution list is at end of letter)

Dear Speaker Bense and President Lee:

The Florida City and County Management Association (FCCMA) recently commissioned a “white paper” regarding Florida’s property tax, and possible reform measures. We are very pleased to provide you with a copy and related appendices.

We undertook this study with Sarah Bleakley, attorney for Nabors Giblin Nickerson, to provide not only a history of the tax, but to also give careful study to the impact of “Save Our Homes” and several possible constitutional amendments. When the paper was completed, we added a research request for the portability of the homestead exemption under “Save Our Homes;” and this work was completed in January.

As an Association, we are not endorsing any of Ms. Bleakley’s proposals, but rather want to express our commitment to being part of a thoughtful dialogue involving this critically important revenue source for Florida’s cities and counties. Our Association has always worked within the legislative structures of the Florida Association of Counties (FAC) and the Florida League of Cities (FLC) for policy positions, as we are not a lobbying entity. We have a strong tradition with both FAC and FLC of offering our expertise and applicability of various legislative proposals, and we believe this is the best position for our Association.

We do believe that this matter is worthy of serious evaluation, whether it is a topic of the Taxation and Budget Reform Commission (TBRC), or proposed for study and reform in another legislative venue. It is of such significance, that, we believe, the Legislative Session is not the appropriate setting for such a dialogue. Unfortunately, it has already come to my attention that over 35 bills have been filed regarding local government property tax. Local government managers believe this subject is too complex, and the value to local governments of this, our largest funding source, is too great to consider in one brief session.

We have therefore urged FAC and FLC to promote the need for reform in an appropriate forum. All stakeholders must be at the table. We further believe that cities, counties and school districts should be proactive in the call for reform; and the group conducting the work for any reform should include city and county managers because of our role in the planning and implementing of possible changes.

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I hope this information will be helpful to you. We have also transmitted this to FAC and FLC. Please contact our executive director, Lynn Tipton, at (850) 222-9684 if you have any questions. We look forward to working with you on this critically important issue.

Sincerely,

A handwritten signature in black ink that reads "William R. Whitson". The signature is written in a cursive style with a long horizontal flourish at the end.

William R. Whitson
President
Assistant City Manager
City of Port Orange

Copy:

Hon. Joe Negron, Chair, House Fiscal Committee
Hon. Fred Brummer, Chair, House Finance and Tax Committee
Hon. Lisa Carlson, Chair, Senate Ways and Means Committee
FAC Executive Director and Legislative Director
FLC Executive Director and Legislative Director
FCCMA Board of Directors
Florida School Boards Association Executive Director
Sarah Bleakley, Esq. Nabors Giblin Nickerson