

ASK ANNE

Proposed 2012 Charter Changes – Constitutional Officers

“...the property tax collection authorized by this chapter (197.603) under 9(a), VII of the State Constitution be free from the influence or the appearance of influence of local governments that levy property taxes and receive property tax revenues.” Fla. Sess. Law Serv. Ch. 2011-151 (SB 478)

Question: **What is a “Constitutional Officer?”**

Anne: Constitutional Officers derive their responsibilities, powers, and authority from specific constitutional authorization. The Florida Constitution in Article VIII, Section 1, creates five independently elected public officials at the county level – Sheriff, Clerk & Comptroller, Tax Collector, Supervisor of Elections and Property Appraiser. They have independent authority under the Constitution to carry out specific duties of statewide concern at the county level. The county charter protects the powers and duties of the Constitutional Officers as found in Florida’s Constitution and statutes.

Question: **Why do we have them?**

Anne: Our state framers created Constitutional Officers to insure the public’s trust and maintain checks and balances on the power of the County Commission. Constitutional Officers elected officials who oversee well-defined areas of state interest at the local level.

Question: **How do they function?**

Anne: Constitutional officers are similar to Chief Executive Officers of government agencies. They administer, manage and direct agencies with specific authority and purpose. The state constitution and statutes provide this authority. Voters have the right to measure each Constitutional Officer as a leader in the elections process. It is the responsibility of the Constitutional Officer to:

- perform their fundamental responsibilities;
- understand their place in administering statewide concerns; and
- use innovation when facing the demands of change and budget constraints.

(Continued on reverse...)



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Question:

Anne:

Q. What are the responsibilities of the Tax Collector?

The Tax Collector's Office became a "Constitutional Office" under Florida's fourth Constitution in 1868. Florida's fifth Constitution in 1885 established the direct election of Tax Collectors in each county.

The Tax Collector's Office is responsible to the State of Florida for providing a wide range of services to the citizens and taxpayers of their county. These services consist primarily of the collection and administration of ad valorem taxes, non-ad valorem assessments, driver licenses, motor vehicle and vessel registration and title fees, local business tax receipts, tourist development taxes and hunting and fishing license fees.

The Florida Department of Revenue also approves the Tax Collector's budget. The reason DOR approves the budget is that the Tax Collector provides services on behalf of the state and plays an important part in the checks and balances of property taxation. The State of Florida, through DOR oversight, seeks to insure that the collection of taxes and fees is fair and uniform for all its citizens. As such, DOR has the responsibility to make sure that the Tax Collector executes these services correctly and under the proper funding.

Question:

Anne:

Why is it important for an independently elected officer to collect taxes and fees?

Due process to protect Floridians requires uniform property tax notices, billing, collection, delinquency-enforcement, investment-pending distribution and distribution. These procedures are pursuant to state law (Chapters 197 and 195, Florida Statutes), state rule (Florida Administrative Code Chapter 12D), state supervision (Florida Department of Revenue) and state budget control (Department of Revenue budget approval). Independent property tax collection, without local influence or control by a county, city, school board or district to which the revenue is distributed, is necessary to ensure fairness and uniformity.

Today, as in the past, the Constitutional Offices provide a valuable limit on executive central governmental power while at the same time preserving direct voter accountability.