

To: Tax Collectors
From: James McAdams
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FLORIDA DEPARTMENT OF REVENUE PROPERTY TAX INFORMATIONAL BULLETIN

Tax Collector Bulletin

The purpose of this bulletin is to disseminate the Department's position regarding the status of tax collectors. Recently there have been a number of inquiries asking if the Department considers tax collectors to be county officers.

The office of tax collector is created in the State Constitution in Article VIII, entitled "Local Government," Section 1, entitled "Counties," subsection (d), entitled "County Officers." This subsection also creates the offices of property appraiser, supervisor of elections, sheriff, and clerk of the circuit court. Subsection (e) goes on to create county commissioners. In addition, constitutional provisions allow the county to adopt a charter eliminating the office of the tax collector which supports the viewpoint that tax collectors are to be considered county officers.

Further evidence that the tax collector is properly considered a county officer can be found in the Florida Statutes. Under the Florida retirement system, tax collectors and county commissioners are both considered county elected officers and their contributions and benefits under that system are identical. See Section 121.052, F.S. In addition, Section 112.08(1), F.S., concerning group insurance, refers to "any county officer listed in s. 1(d) of Art. VIII of the State Constitution."

Additionally, the Department does not agree with the argument that a tax collector is a state officer because he or she collects a number of taxes or fees for the State. The State has recruited numerous individuals and corporations to collect fees and taxes without giving them the status of state officers. For example, the State has contracted with corporations for the collection of license tag fees (AGO 82-81), and every registered sales tax dealer collects and remits State taxes.

Finally, the issue has been raised regarding whether it is appropriate for the Department to contact county commissions regarding tax collector budget submissions. In addition to the assertion that tax collectors are state and not county officials, the point has been made that there is no county appeal for those tax collectors that elect to submit their budgets as fee officers. Section 195.087 (2) authorizes the Department to review these budgets to assure they are not "inadequate or excessive..." Information needed to review and approve these budget submissions is not limited in scope. The Department considers a variety of information sources in order to arrive at the best decision possible.

In conclusion, for the reasons cited above, tax collectors are county officials as described in the Florida Constitution and the Department is guided as such in its administrative and supervisory responsibilities with those local officers.

If you have questions regarding this matter, you may e-mail PTO@dor.state.fl.us or you may call Property Tax Oversight, Technical Section at (850) 717-6570, or (850) 617-8893.