

To: Property Appraisers and Tax Collectors  
From: James McAdams  
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**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Property Appraisers and Tax Collectors May Voluntarily Reduce Salary**

The 2011 Legislature enacted Chapter 2011-158, Laws of Florida, (HB 19) effective July 1, 2011. Section 5 amends Section 145.10, Florida Statutes, allowing property appraisers to voluntarily reduce their salaries. Section 6 amends Section 145.11, Florida Statutes, allowing tax collectors to voluntarily reduce their salaries.

Section 5. Subsection (3) of Section 145.10, Florida Statutes, is created to read (words ~~stricken~~ are deletions; words underlined are additions):

**145.10 Property appraiser.—**

**(3) Notwithstanding the provisions of this section or s. 145.19, each property appraiser may reduce his or her salary rate on a voluntary basis.**

Section 6. Subsection (3) of Section 145.11, Florida Statutes, is created to read (words ~~stricken~~ are deletions; words underlined are additions):

**145.11 Tax Collector.—**

**(3) Notwithstanding the provisions of this section or s. 145.19, each tax collector may reduce his or her salary rate on a voluntary basis.**

The full text of the change can be accessed at: [http://laws.flrules.org/files/Ch\\_2011-158.pdf](http://laws.flrules.org/files/Ch_2011-158.pdf).

This bulletin is provided by the Department of Revenue for your general information. If you wish to discuss this matter, you may send your questions to [DORPTO@dor.state.fl.us](mailto:DORPTO@dor.state.fl.us).