



Broward County

Legislation Text

File #: 24-282, Version: 1

Broward County Commission Regular Meeting

Director's Name: Andrew J. Meyers

Department: County Attorney

Information

Requested Action

MOTION TO APPROVE Interlocal Agreement with the Broward County Property Appraiser to maintain the security of certain confidential tax-related information shared between the parties; and authorize the Mayor and Clerk to execute same.

Why Action is Necessary

Board action is required to approve the referenced agreement.

What Action Accomplishes

Approves the referenced interlocal agreement, which will facilitate sharing of confidential information between the Broward County Property Appraiser and the Records, Taxes and Treasury Division.

Goal Related Icon(s)

- ☐ County Commission
- ☐ Go Green
- ☐ MAP Broward

Previous Action Taken

Summary Explanation/Background

Under Florida's system of property taxation, the Property Appraiser is responsible for assessing property and the Tax Collector is responsible for collecting taxes based upon those assessments. Notwithstanding this important separation of powers, the Broward County Property Appraiser ("BCPA") and the Tax Collector are expected to communicate and cooperate to ensure that property is properly assessed, and taxes are properly collected in compliance with Florida law. In carrying out their respective duties, the BCPA and the Tax Collector each receive certain confidential information, which may only be shared as provided by law. The Florida Department of Revenue, which oversees both property appraisal and tax collection, has opined that property appraisers and tax collectors may freely share such confidential information provided they enter into an agreement to maintain the security of such information.

Pursuant to the Broward County Charter and a recent amendment to the Florida Constitution, the County will carry out the functions of Tax Collector through January 2025, at which time an elected Tax Collector will take office. Under the proposed Interlocal Agreement, the newly elected Tax Collector will have the option to assume or reject the agreement.

Source of Additional Information

René D. Harrod, Chief Deputy County Attorney, 954-357-7600

Fiscal Impact

Fiscal Impact/Cost Summary

None.