

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Finance and Tax

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BILL: SB 674

INTRODUCER: Senator Wright

SUBJECT: Bonuses for Employees of County Tax Collectors and Property Appraisers

DATE: April 14, 2025

REVISED: \_\_\_\_\_

|    | ANALYST | STAFF DIRECTOR | REFERENCE | ACTION             |
|----|---------|----------------|-----------|--------------------|
| 1. | Hackett | Fleming        | CA        | <b>Favorable</b>   |
| 2. | Byrd    | Khan           | FT        | <b>Pre-meeting</b> |
| 3. |         |                | RC        |                    |

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**I. Summary:**

SB 674 permits property appraisers, in addition to tax collectors, to budget for and pay a hiring or retention bonus to an employee if approved by the Department of Revenue.

The bill takes effect June 1, 2025.

**II. Present Situation:**

**Compensation of County Officials**

Article II, s. 5(c), of the Florida Constitution, requires the powers, duties, compensation and method of payment of state and county officers to be determined by general law.<sup>1</sup> Chapter 145, F.S., conveys legislative intent to provide uniform compensation of county officials that have substantially equal duties and responsibilities across different counties.<sup>2</sup> Chapter 145, F.S., outlines the salary schedules for specified county officials “based on a classification of counties according to each county’s population.”<sup>3</sup>

The salary schedules for the following county officers are provided in ss. 145.031- 145.11, F.S.: board of county commissioners, clerk of the circuit court, county comptroller, sheriff, supervisor of elections, property appraiser, and tax collector. Each county officer receives a salary of the amount indicated in the schedule, based on the population of the officer’s respective county. Additional compensation is made “for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.”<sup>4</sup>

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<sup>1</sup> FLA. CONST. art. II, s. 5(c).

<sup>2</sup> Section 145.011(3), F.S.

<sup>3</sup> Section 145.011(4), F.S.

<sup>4</sup> Sections 145.031, 145.051, 145.071, 145.09, 145.10 and 145.11, F.S.

***Tax Collector and Property Appraiser Budgeting Process***

Property appraisers and tax collectors share a budgeting process which, due to their constitutional roles as the revenue collectors, is overseen by the Department of Revenue, rather than their individual boards of county commissioners.<sup>5</sup> Property appraisers and tax collectors submit budgets to the Department of Revenue, who review the budget requests and may recommend or require amendments as they see fit. Once approved by the Department of Revenue and finalized by the offices, these budgets must be funded by the offices' respective county commissions.

***Bonuses and Severance Pay***

Section 215.425, F.S., prohibits state employers from paying extra compensation after a service has been rendered or a contract made unless such compensation is allowed by a law enacted by two-thirds of the members elected to each house of the Legislature.

In 2022, the Legislature established the Law Enforcement Recruitment Bonus Payment Program, which administers one-time bonus payments of up to \$5,000 to newly employed officers in Florida, subject to legislative appropriation.<sup>6</sup>

In 2024, the Legislature enacted a provision permitting a tax collector to budget for and pay a hiring or retention bonus to an employee if such expenditure is approved by the Department of Revenue.<sup>7</sup>

**III. Effect of Proposed Changes:**

The bill amends s. 445.09, F.S., to permit property appraisers, in addition to tax collectors, to budget for and pay a hiring or retention bonus to an employee if such expenditure is approved in their budget by the Department of Revenue.

The bill takes effect June 1, 2025.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

None.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

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<sup>5</sup> See Section 195.087, F.S., this paragraph.

<sup>6</sup> Section 445.08, F.S.

<sup>7</sup> Section 445.09, F.S.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Counties may have a negative fiscal impact to the extent that property appraisers take advantage of their ability to request bonus pay. Such expenditures must be approved by the Department of Revenue.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 445.09 of the Florida Statutes.

**IX. Additional Information:**

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.