

MEMORANDUM:

TO: County Governments and Property Appraisers
FROM: James McAdams, Program Director
Property Tax Oversight
SUBJ: Application for Distribution to Fiscally Constrained Counties
DATE: October 28, 2008

The 2008 Legislature appropriated \$10 million for distribution to fiscally constrained counties to offset reductions in property tax revenue resulting from the Amendment 1 revisions to Article VII of the State Constitution. Section 16 of SB 1588 (Chapter 2008-173, L.O.F.) states that on or before November 15 each year, beginning in 2008, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of funds appropriated by the Legislature in the form and manner prescribed by the Department. Fiscally constrained counties are designated as those counties defined as fiscally constrained pursuant to s. 218.67(1), F.S. A list of these counties is at the website below. This email is being sent to all counties. Please contact us if you believe there is an error on this list.

The application form for fiscally constrained counties to apply for the fiscal year 2008-09 distribution is now available at: <http://dor.myflorida.com/dor/property/fiscal.html>

This form must be completed by the county property appraiser and signed by both the property appraiser and a representative of the county. **It must be returned to the address in the form instructions by November 15, 2008.** However, please note that s. 192.047(2), Florida Statutes, provides "When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday."

Please address any questions or comments to TRIM@dor.state.fl.us.