

GUIDING PRINCIPLES: FINANCE, TAX & ADMINISTRATION

Taxation and Funding of Local Government

County governments have the responsibility to provide not only core public services, but also to provide the infrastructure and services that form the foundation of local and state economies. Adequate revenue must be raised to fund these local needs, while also providing for services and programs that are mandated by the state. If counties are to succeed in meeting their responsibilities, an adequate and fair local tax policy that is commensurate with the many responsibilities of modern county government must be developed. The mechanisms for financing county services should be able to adapt to emerging technology, changing economic circumstances, and should be structured to address the ever-increasing demands on county government service delivery.

- FTA 1. The Florida Association of Counties is dedicated to protecting the integrity, functionality and fairness of local ad valorem taxing authority, as well as that of the other locally available revenue sources.
- FTA 2. The Florida Association of Counties supports policies that consider impacts to state revenues shared with counties for the provision of local services and is opposed to permanent modifications to state shared revenue sources or related funding formulas that would significantly impact the counties' ability to continue to fund local services.
- FTA 3. The Florida Association of Counties supports tax reform measures that simplify administration and provide an economic boost to Florida's taxpayers while at the same time considering and minimizing the collective and cumulative negative impact on local revenues, including state shared and local discretionary revenue sources that are critical to local governments.
- FTA 4. The Florida Association of Counties supports measures that enhance the effectiveness of existing local revenue sources to meet current and future public service demands.
- FTA 5. The Florida Association of Counties supports the comprehensive Payment In Lieu of Taxes programs that offset the impact of lands acquired by Federal, State, or other tax-exempt entities. PILT programs should be funded in a fashion, so as not to diminish the fiscal capacity of small counties. Additionally, the Florida Association of Counties supports the adjustment of PILT payments to accommodate the increased value and/or the valued use of the property by the purchasing entity.

Administration

The power to administer county government can be found in the State Constitution and the Florida Statutes. However, the system of shared governance between the state and counties, and its political subdivisions, is critical to the successful administration of local services in the most efficient and effective manner. Decisions regarding statewide administrative policy must

accurately reflect the ability of the state and counties to utilize resources in an optimal manner to provide and produce essential public services.

- FTA 6. The Florida Association of Counties supports that policies related to retirement, workers' compensation and other administrative systems be based on sound and accurate data analyzed with consideration for state and local fiscal impact, fairness and accessibility for state and local employees, as well as, predictability and stability relative to market forces for the long-term effective management of state and local financial plans.
- FTA 7. The Florida Association of Counties supports policies that enable local governments to comply with public notice and legal advertisements requirements through the application of various available mediums of technology to achieve an ideal balance between fiscal efficiency and public effectiveness.
- FTA 8. The Florida Association of Counties supports policies which allow for competitive and efficient procurement procedures to streamline the development process for county projects.

Accountability and Transparency

The foundation of a strong democracy is a public that is educated and informed about the decisions of its government. Accessible and accountable county governments are more responsive to the needs of their citizens and result in more engaged and satisfied constituents. Counties work to uphold the trust of their voters and taxpayers by maintaining open and accessible meetings and records; providing timely, informative, and accurate public information; and adhering to the highest standards of administrative and fiscal transparency.

- FTA 9. The Florida Association of Counties supports policies that promote ethical standards for public officials that are fiscally reasonable, consistent throughout all levels of government, and that do not inhibit the efficient and effective administration of local services
- FTA 10. The Florida Association of Counties supports policies that promote access to public records in a manner that is not frivolous; that upholds fiscal responsibility; that does not prevent the efficient and effective administration of local services; and allows for exemptions to protect the safety and security of individuals providing or receiving critical public services.
- FTA 11. The Florida Association of Counties supports policies that promote the provision of accurate and accessible administrative and fiscal public information in a manner that is fiscally responsible, publicly comprehensible, technologically efficient, and that does not constrain the effective administration of local services.

FTA 12. The Florida Association of Counties is dedicated to preserving, when at all possible, the link between the programs and services provided by counties with the decisions related to the funding for these programs and services, in an effort to maximize the manner and source of accountability of public officials to the citizenry.

Intergovernmental Relations

Florida's elected county commissioners are ultimately answerable to their voters for the provision of programs and services and associated funding decisions. Since Florida's citizens conferred home rule power to counties with the ratification of the 1968 Constitution. County officials have been dedicated to the preservation of democratic principles, specifically that the government closest to the people is the appropriate authority to serve the needs and requirements of the community. County governments reflect the communities that they serve and, particularly in a state as large and diverse as Florida, the needs and values of these communities vary widely between counties.

FTA 13. The Florida Association of Counties is dedicated to maintaining the integrity of county home rule power which allows counties to develop and implement community-based solutions to local problems, without State limitations or mandates.

FTA 14. The Florida Association of Counties opposes any state or federal unfunded mandates and preemptions that ultimately limit the ability of local elected officials to make fiscal and public policy decisions for the citizens to whom they are accountable.

FTA 15. The Florida Association of Counties support the establishment of an agreed upon course of action whereby state and county elected officials deliberatively evaluate the appropriate funding and delivery of intergovernmental service responsibilities between counties and the state.

FTA 16. The Florida Association of Counties recognizes that the statewide regulation of certain sectors may not be inconsistent with the principles of self-governance, to the extent that the state regulations do not hamper the counties' ability to regulate and control county facilities and to maintain minimal safety, aesthetic, and environmental standards.

FTA 17. The Florida Association of Counties opposes the dilution of decision-making ability of local county commissioners/councilmembers with regard to the funding of the local duties of other constitutionally proscribed county officers.

FTA 18. The Florida Association of Counties supports the provision of adequate state funding for constitutionally proscribed county officers that are required to perform duties on behalf of the state.

FTA 19. The Florida Association of Counties opposes the use of local revenue sources to fund the state's judicial responsibilities.