

FLORIDA TAX COLLECTORS: ACCOUNTABILITY IN PROTECTING THE PUBLIC'S RESOURCES



With a deep commitment to public service, Florida Tax Collectors provide personal, one-on-one service to every citizen in every community in Florida. They manage state resources with integrity to effectively deliver the highest quality of service while upholding public trust.

It is important to recognize that while most Florida Tax Collectors are constitutional, elected officials, they do not act entirely autonomously. The funds they collect from the public go through a rigorous and transparent budgeting process designed to ensure fiscal responsibility and accountability.

Operational Transparency

- Tax Collector annual budgets must be approved by the Florida Department of Revenue, under the oversight of the Governor and Cabinet.
- Funds needed to operate more than three-quarters of Tax Collector offices are based solely on service charges collected by those offices without any general revenue monies from the county commission.
- If the service charges collected by the Tax Collector offices are insufficient to support the state-approved budget, an appropriation must be requested from the county commission – in essence requiring two entities to approve such budgets.
- At least 15 Florida county commissions provide direct funding for their county's Tax Collector offices, requiring approval of multiple elected officials.
- Any changes or amendments to the approved budget for each Tax Collector require additional approval from state officials.

Accountability

- State law requires an annual financial audit of Tax Collector offices, which is designed to ensure that funds are spent in a manner consistent with approval from the state.
- These audits are then filed with the Office of the Florida Auditor General and are available for public inspection.
- In addition to the annual audit, many Tax Collectors choose to engage in additional internal and external audits or reviews of their office.

Integrity

- As constitutional, elected officers, Tax Collectors are in positions of great responsibility, and stewards of public funds and the public trust.
- The Florida Tax Collectors Association regularly offers guidance to members covering operations, ethics, and many other important services and obligations.
- Tax Collectors, using multiple comprehensive processes to safeguard the public's resources, uphold the trust placed in them by citizens of Florida.