

# WALTON COUNTY TAXPAYERS ASSOCIATION, INC.



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Florida House of Representatives  
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Florida Tax Watch  
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March 25, 2007

Re: House Council Vote on Property Tax Relief and Reform

The Walton County Taxpayers Association strongly supports the reduction or elimination of property taxes on all Florida properties. Property taxes are an anomaly by their very nature; everyone pays a different price based on the value of their property for the same level of government services.

We do not agree with current proposals for property tax relief which treat homestead and non-homestead properties differently. Non-homestead property owners are an extremely important and integral part of Florida's fabric. Those who are being crushed the most under the high cost of property taxes, the non-homestead property owners, will realize only minor tax relief under the proposed plans.

These are the property owners who have fueled Florida's economy for the past several years buying second homes for their families or future retirement, or condos that support Florida's tourist industry. They are the taxpayers with no cap on taxable value of their property, consequently, paying the majority of taxes while utilizing the fewest government services.

The proposals being considered for property tax relief will compound the problem. Why aren't the people who are paying the highest property taxes, non-homestead property owners, getting tax relief on an equal basis with homestead property owners?

Save Our Homes established two distinct property taxing systems in Florida. Those who were able to vote on this amendment were the beneficiaries of the amendment. At the time it was passed, no one could have predicted the building explosion about to take place in Florida. The unforeseen impact of Save Our Homes was to shift the burden of property taxes drastically and inequitably to non-homestead properties.

In Walton County, it is not homestead property owners who show up at budget hearings each year when tax notices are received. It is the non-homestead owners who protest loudly to taxing authorities about their taxes that have doubled and tripled. In the past six years, Walton County total taxable property valuation ballooned from \$4 billion to over \$16 billion. Almost all construction during that time was for non-homestead type properties. Today, 83% (63,000 parcels) of total Walton County property is non-homestead versus 13,000 homestead parcels.

These numbers tell the story of who is being crushed by property taxes and who needs relief. In 2005, our county's taxable value spiked 57%, and in 2006 another 27%. Non-homestead property tax increases paralleled these percentages. It is no wonder that property appraisers across the state are setting up fraud hotlines as people desperately seek ways to pay their taxes and keep their properties.

The proposals being considered for tax relief have the potential to devastate the second home/condo market in Florida. Who will want to invest in property with no cap on taxable value, pay property taxes for government services for those who pay no property taxes, and be at the mercy of local officials for whom they cannot vote but who can raise tax levies at will? Those who have no vote are powerless. This is the epitome of taxation without representation.

To treat these vital investors in Florida's economic engine in an inferior manner when considering property tax relief is unconscionable. If Florida Legislators are genuinely interested in property tax relief, the measures enacted will apply equally to all property. Do this and watch Florida's economy soar.

With Regards,

Bonnie McQuiston, President

☐ THE EYES AND EARS OF WALTON COUNTY TAXPAYERS ☐