

Future Research & Speaker Request List  
Property Tax Workgroup  
Finance and Taxation Committee  
Taxation and Budget Reform Commission  
Senate Office Building, Room 301  
Tallahassee, Florida  
August 16, 2007  
2:30 p.m. – 5:30 p.m.

Future Research Topics for Consideration to Employ Outside Consultants or Expert Speakers to Address Workgroup:

- 1) Highest and Best Use as a Property Tax Valuation Technique (Department of Revenue Staff, Property Appraisers, and IAAO Representatives) (7)
- 2) Impact of Point of Sale Property Tax Assessment versus End of Year Property Tax Assessment (Partial Year Assessment) (8)
- 3) Impact of Fractional Assessment in Florida (Morgan Gilreath, Jr., Volusia County Property Appraiser) and Other States, including running an analysis of the financial impacts of a 50-80% assessment ratio of appraised value of all property (7)
- 4) Non Ad Valorem Tax Assessments Impacting Local Government Spending (2)
- 5) Determination of Sufficient Level of Reserves for City or County to Achieve the Highest Bond Ratings (2)
- 6) Burden of Proof in Tax Challenges (1)
- 7) List of Legislative Recommendations from Florida Chamber of Commerce (0)