

A Lesson to Be Learned

"RECKONING day for assessors" was the subject of a TV editorial on Tampa's WTVT. The Florida State Comptroller, acting on the basis of a June 8th court decision, has given all assessors until November 1st to assess property under their jurisdiction at 100 percent of full value. If they don't meet that deadline they face possible removal from office. Some counties have already met the requirements, others cannot. These will be required in the meantime to simply multiply the average level of valuation by an appropriate figure to bring it up to 100 percent.

The trouble, says WTVT, is that such counties have valued property at an artificially low figure and also have other inequities on the tax rolls. Simply doubling the amount for everyone will mean doubling the inequities as well. Some tax assessors are upset at the sudden deadline thrust upon them, and the orders based on that decision. Some property owners are upset, because they will be treated unfairly under an arbitrary across-the-board increase in county property values, even if millage is cut proportionately.

But the fault lies with assessors who have for one reason or another refused

to do their sworn duty in the past, and have let their tax rolls become inequitable and unrealistic. Some assessors have tried to justify low valuations implying that current market prices do not reflect the true worth of the property. Some would admit privately that they were deliberately trying to keep values down to keep more people under homestead exemption. At the same time they would insist that tax policies were not their responsibility, since they have no legislative power but can only apply their skills to the facts in an impersonal fashion.

"This tight-rope walking kept many tax assessors in office. But now they must face the music." And WTVT hopes the people will not allow them to shift the blame to the courts, the State Comptroller or to anyone else. The lesson to be learned, they state, is to be careful in the future to pick men for public office who will follow the law, and not give it their personal interpretation. "When we bend a law to help one person or group we almost always end up hurting someone else." If a law is undesirable it should be changed, not ignored; and this applies especially to elected officials, who should set an example.