

In the light of the foregoing, it is my considered opinion that in the absence of express statutory prohibition or decisional case law, a police officer neither violates public policy nor the law of this jurisdiction by accepting a reward offered by a bail bondsman for the apprehension of bond jumpers.

073-368—October 2, 1973

TAXATION

COMPENSATION OF TAX ASSESSOR BY MUNICIPALITIES

To: Joe Allen, Monroe County Tax Assessor, Key West

Prepared by: J. Kendrick Tucker, Assistant Attorney General

QUESTION:

May the Monroe County Tax Assessor be compensated for services rendered to municipalities in Monroe County for the year 1973?

SUMMARY:

The Monroe County Tax Assessor may be personally compensated in full for services rendered to municipalities in Monroe County for only those services rendered prior to October 1, 1973, due to the implementation of the new salary schedule by Ch. 73-173, Laws of Florida, effective October 1, 1973, and its prohibition of other compensation to tax assessors except that of the salary schedule.

Your question is answered in the affirmative with the qualifications as noted below.

Chapter 69-1313, Laws of Florida, provides as follows:

Section 6. The county tax assessor shall be allowed and paid by each municipality whose taxes are assessed and collected upon such tax assessment rolls, a sum of money equal to three per centum (3%) of the total taxes assessed upon such rolls for such municipality . . . and to provide additional compensation for the county tax assessor for his services in assessing the taxes for such municipality, such additional compensation to be one-eighth (1/8) of said sums of money, and such additional compensation shall not be subject to any limitation or restriction of any law whether general, local or special, nor shall said tax assessor be required to return as excess fees any part of said additional compensation. . . .

The Monroe County Tax Assessor has been compensated pursuant to Ch. 69-1313, *supra*, since 1969. However, Ch. 69-1313, *supra* and Ch. 65-1923, Laws of Florida, relating to tax assessments in Monroe County were repealed, effective January 1, 1974, by Ch. 73-552, Laws of Florida. Thus, this repealing statute cannot affect compensation earned for and during the year of 1973; *see also*, §8, Ch. 73-172, Laws of Florida [§192.091(1) and (4), F. S.], effective January 1, 1974, which eliminates municipalities from having to pay the tax assessor for his services in assessing municipal property.

However, during the 1973 Session of the Legislature, the compensation for tax assessors was changed to a new salary schedule and all special acts authorizing personal compensation for fees or commissions to assessors were repealed effective October 1, 1973, by §13, Ch. 73-173, Laws of Florida.

Chapter 73-173, *supra*, provides in pertinent part as follows:

Section 13. All general acts and all special and general acts of local

application are hereby repealed to the extent that they require, authorize, or permit any officer whose compensation is established by chapter 145 to receive any other compensation for the execution of his powers, functions and official duties.

* * * * *

Section 16. This act shall take effect October 1, 1973 provided, however, nothing herein contained shall be construed to prohibit the continuation of compensation received by county officers at a rate not less than that existing for the month of June, 1973, until the effective date of this act.

Pursuant to the above-quoted statute and AGO 073-280, the new salary schedule takes over or goes into effect on October 1, 1973, but prior to that date the tax assessor shall continue to be compensated at a rate not less than that existing for the month of June, 1973, through September 30, 1973. *See also*, AGO 073-330A, with respect to limitations on salary increases.

If the tax assessor is an officer compensated in prior years pursuant to §145.121(2)(c), F. S. (1972 Supp.), as apparently the Monroe County Tax Assessor is, then he may be compensated in full as personal income for assessment of municipal taxes up to October 1, 1973.

If the Monroe County Tax Assessor has completed all the work on the 1973 assessment roll prior to October 1, 1973, and since Ch. 73-173, *supra*, has no retrospective operation, I conclude that the assessor has earned the statutory compensation as provided in Ch. 69-1313, *supra*, and is entitled to be paid the same for 1973. Attorney General Opinions 069-42, 069-72, 069-73, and 069-74.

073-369—October 2, 1973

MUNICIPALITIES

MUNICIPALLY OWNED BUILDING OUTSIDE MUNICIPAL LIMITS SUBJECT TO COUNTY BUILDING CODE

To: Jonathan H. Hancock, Avon Park City Attorney, Sebring

Prepared by: Jan Dunn, Assistant Attorney General

QUESTION:

Must a municipality obtain a county building permit to construct a building at its municipal airport when such airport is located in the county outside the municipality's boundaries?

SUMMARY:

In the absence of any specific legislation providing otherwise, a municipality owning and operating an airport situate in the unincorporated area of the county is governed by, and subject to, the duly adopted building regulations of the county. The municipality may be required by the county to obtain a building permit for any building or structure to be erected on the airport property and to otherwise comply with the county building code.

Section 332.02, F. S., authorizes a municipality to acquire property for the establishment or enlargement of airports either within or without the territorial limits of the municipality. Section 332.08, F. S., gives the municipality power to construct, enlarge, improve, and operate airport facilities. Section 125.56, F. S., authorizes a county to adopt a building code and provides that after adoption of