

calculating the certified millage, the assessor shall use ninety-five percent of the taxable value appearing on the roll, exclusive of properties appearing for the first time on the assessment roll.

(2) No taxing authority shall budget an increased amount of ad valorem tax revenue exclusive of revenue from ad valorem taxation on properties appearing for the first time on the assessment roll, unless it advertises its intention to do so at the same time it advertises its intention to fix its budget for the forthcoming fiscal year

When two statutes relate to common things or have a common or related purpose, they are said to be *pari materia*, and where possible, that construction should be adopted which harmonizes and reconciles the statutory provisions so as to preserve the force and effect of each. *Ideal Farms Drainage Dist. et al. v. Certain Lands*, 19 So.2d 234 (Fla. 1944); *State v. Haddock*, 140 So.2d 631 (1 D.C.A. Fla., 1962).

Reading the statutes in such a manner, should there be a 100 percent increase in the taxable value appearing on the tax roll, as you indicate there may be in the case of North Redington Beach, it would reduce the present five-mill tax rate approximately in half, or below three mills. Under §13 of Ch. 73-172, *supra*, such a millage rate where no other taxes are imposed, would not comply with the eligibility requirements of §218.23(1)(c), *supra*.

At that point the taxing authority would have to elect either to forego the receipt of funds available under the Revenue-Sharing Act, as amended, impose sufficient occupational license or utility taxes to have a combined three-mill ad valorem tax, which when combined with the ad valorem tax will produce revenue equivalent to that which would be produced by the ad valorem tax, or budget an increased amount of ad valorem tax revenue pursuant to the requirements of §200.065(2), F. S., as created by §13 of Ch. 73-172, Laws of Florida, so as to have sufficient revenue to meet the three-mill requirement. At that point, the municipality would then be in compliance with Ch. 73-172, and also if it chose, would be eligible for revenue sharing under §218.23(1)(c), *supra*.

073-306—August 31, 1973

EXTRADITION

COUNTY LIABLE FOR COSTS OF EXTRADITION

To: J. Edward Worton, State Attorney, Key West

Prepared by: Michael M. Corin, Assistant Attorney General

QUESTION:

Are the costs and expenses of sending officers of this state to a sister state to apprehend and return a fugitive from this state payable by the state or the county?

SUMMARY:

The costs and expenses of sending officers of this state to a sister state to apprehend and return a fugitive from this state are payable by the county.

As applicable to your inquiry, §30.24, F. S., provides:

The sheriffs of the several counties, when requested to go beyond the limits of this state to bring back a prisoner charged with any offense, or who has been convicted of any crime in this state, and has escaped, shall charge the sum of seven cents per mile for the actual distance traveled

beyond the limits of this state, together with the same mileage for his prisoner, and in addition thereto he shall receive the actual and necessary expense on account of returning the prisoner to the state.

It has been held under §30.24 that it is the duty of the sheriffs of the several counties of Florida to return prisoners charged with a violation of the criminal laws of Florida. *Davis v. Keen*, 192 So. 200 (Fla. 1939). See also AGO 045-314, Oct. 8, 1945, Biennial Report of the Attorney General, 1945-1946, p. 111, AGO 047-148, May 21, 1947, Biennial Report of the Attorney General, 1947-1948, p. 42, and *Foley v. State*, 50 So.2d 179 (Fla. 1951).

Inasmuch as it is the duty of the sheriff to return fugitives from this state from our sister states, and inasmuch as §30.24, F. S., prescribes compensation for the sheriff in performing this duty, it necessarily follows that the expenses and costs of this activity are properly submitted to the board of county commissioners or budget commission as part of the sheriff's budget as provided for under §30.49, F. S., which, as pertinent, states:

(1) At the time fixed by law for preparation of the county budget, each sheriff shall certify to the board of county commissioners a proposed budget of expenditures for the carrying out of the powers, duties, and operations of his office for the ensuing fiscal year of the county. The fiscal year of the sheriff shall henceforth commence on October 1 and end on September 30 of each year.

(2) The sheriff shall submit with the proposed budget his sworn certificate, stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the ensuing year. Each proposed budget shall show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail other than construction, repair, or capital improvement of county buildings during the said fiscal year. The expenditures shall be itemized as follows:

- (a) Salary of the sheriff.
- (b) Salaries of deputies and assistants.
- (c) Expenses, other than salaries.
- (d) Equipment.
- (e) Investigations.
- (f) Reserve for contingencies.

The county is responsible for the costs and expenses incurred by the sheriff in returning fugitives from this state as defined in and required by §30.24, F. S.

073-307—August 31, 1973

HOUSING AUTHORITIES

DISCRETION OF LOCAL GOVERNMENT WHEN PETITIONED TO FROM AUTHORITY

To: *Edward J. Trombetta, Secretary, Department of Community Affairs,
Tallahassee*

Prepared by: *Joseph C. Mellichamp III, Assistant Attorney General*

QUESTION:

May a city or county refuse to declare by proper resolution that there is need for a housing authority to function within said city or county under §§421.04 and 421.27, F. S., when a formal petition asserting such