



Taxation, Revenue and Utilization of Expenditures (TRUE) Commission

FAIR TAXATION COMMITTEE

August 13, 2007

3:30 p.m.

City Council Conference Room B

Attendance: Pam Korn (Chair), Ron Mallett, John Palombi

Excused: Greg Anderson

The meeting convened at 3:33 p.m.

Staff distributed a document describing various theoretical means of evaluating the “fairness” of a tax, including horizontal equity, vertical equity, the benefit principle, the ability to pay principle, and the progressivity or regressivity of the tax.

The committee discussed various ways of evaluating fairness and eventually defined the committee’s mission as “evaluating the fairness of Jacksonville’s existing tax structure.” The evaluation should include at least a cursory review of all types of taxes and revenue sources, including fees, user charges, intergovernmental revenues, and pass-throughs. Commissioner Mallett suggested the need to look at the City’s revenue sources that have not been evaluated or rates adjusted in many years.

The committee will begin its work by comparing the ad valorem taxes, fees and other charges paid by Jacksonville residents with the equivalent taxes and fees paid in other comparable Florida cities and counties.

Staff was requested to e-mail the Concepts and Terms of Fairness document to all the commissioners.

The committee’s next meeting will be on Monday, September 10th at 3:30 p.m.

There being no further business, the meeting was adjourned at 4:36 p.m.