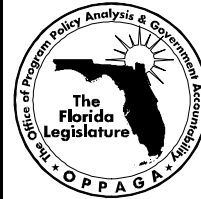




Office of Program Policy Analysis And Government Accountability



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Review of the Fiscal Year 1995-96 Performance of the Department of Revenue's Property Tax Administration Program Compared to General Appropriations Act Performance Standards

Report Abstract

- Based on the Property Tax Administration Program's performance measures for fiscal year 1995-96, the Program has made progress in improving the quality of tax rolls and reducing errors made by county property appraisers.
- However, the Program's performance in ensuring local taxing authority compliance with truth in millage requirements has declined slightly. In addition, the Program's performance measures cannot be used to evaluate other aspects of its performance, such as its oversight of tangible personal property and processing ad valorem tax refunds.
- Additional performance-based program budgeting measures and the upcoming OPPAGA program evaluation and justification review will provide more comprehensive information on Program performance.

Purpose of Review

This is the first of two reports presenting the results of our program evaluation and justification review of the Department of Revenue's Property Tax Administration Program. The law directs OPPAGA to complete a justification review of each state agency program that is operating under a performance-based program budget. OPPAGA is to review each program's performance-based program budgeting measures and standards and identify alternative means for providing program services.

This report addresses the performance of the Property Tax Administration Program based on the measures and standards contained in the General Appropriations Act for fiscal year 1995-96. In this review, we examined: (1) the Program's performance compared to the Legislative standards for fiscal year 1995-96; and (2) options for improving the Program's measures and standards for fiscal year 1997-98. Our second report addressing Program performance and policy alternatives for reducing costs and improving services will be published prior to the 1997 Legislative Session.

Background

Counties, school districts, municipalities, and some special districts are authorized by law to levy ad valorem taxes. County property appraisers are responsible for assessing the value of property, and these assessments are used to determine the amount of ad valorem taxes property owners must pay. In order to ensure that taxpayers are treated equitably within a county and between counties, the Florida Constitution and state law require county property appraisers to assess property value uniformly and at just value.¹ This requirement also helps to ensure that state and local funds are distributed equitably among school districts through the Florida Educational Finance Program. School districts are required by state law to contribute local property tax revenues based on the assessed value of property in the district. Counties with levels of property assessments below just value could receive proportionately more state aid than counties assessed at the legal level.

The Property Tax Administration Program is administered by the Department of Revenue and provides state

¹ Florida courts have defined "just value" as the fair market value of property, reflecting the amount that an individual willing but not obligated to buy, would pay to someone who was willing but not obligated to sell.

supervision of county property appraisers' activities to ensure that all property is placed on county tax rolls and is uniformly assessed at just value. Program oversight extends to both real property and tangible personal property. The Program has three primary function:

- Analyzing county tax rolls to ensure the just and uniform valuation of property within a county and between counties;
- Ensuring compliance with the truth in millage (TRIM) statutory provisions, which require taxing authorities to disclose how the millage, ad valorem tax, and budget figures are calculated and why tax increases are being sought; and
- Approving ad valorem tax refunds involving changes to the assessed value of property and all tax certificate corrections or cancellations.²

For year 1996-97, the Property Tax Administration Program was appropriated \$9,205,000, funded primarily by the Intangible Tax Trust Fund, and authorized 140 positions.³ Most of the Program's resources are devoted to analyses and approvals of property tax rolls.

The 1994 Government Performance and Accountability Act directs state agencies to provide the Legislature performance-based program budget requests that include proposed performance measures and standards. The Legislature defines programs, provides performance measures, and sets standards in the annual General Appropriations Act. State agencies must report annually on their performance against these standards in subsequent legislative budget requests. The Legislature considers this information in evaluating program performance and may award incentives and disincentives for performance that exceeds or fails to meet the established standards.

² Tax certificates are legal documents representing unpaid, delinquent real property taxes and related costs, which counties may sell to collect owed taxes.

³ The revenue deposited in this fund come from state-levied taxes on intangible personal property.

The Legislature authorized the Property Tax Administration Program to operate under a performance-based program budget in fiscal year 1995-96 and specified five outcome and seven output measures for the Program. (See Exhibit 1.) Outcome measures can be used to assess the results or benefits provided by a program, while output measures can be used to assess the amount of products or services provided by the program. The Legislature sets performance standards for each of the outcome and output measures. These standards provide benchmarks to which actual performance can be compared.

The Legislature continued the Program's authorization to operate under a performance-based program budget in fiscal year 1996-97 and established new performance measures and standards for the Program. Four of the five outcome measures were continued from the previous year. One previously-used outcome measure was dropped and another outcome measure was added. All seven output measures were dropped. The Department has requested that the Legislature allow the Program to operate under a performance-based budget in fiscal year 1997-98 and has proposed performance standards for its five outcome measures.

Findings

Using the Property Tax Administration Program's performance-based budgeting measures, what can be concluded about its performance in fiscal year 1995-96?

Based on the Property Tax Administration Program's performance-based program budgeting measures, the Program in fiscal year 1995-96 made progress in improving the quality of county tax rolls and reducing errors made by property appraisers. Four output measures were reasonable indicators of the Program's performance in improving the work of local property appraisers, and all four measures showed improvement in fiscal year 1995-96. (See Exhibit 3.) For example, local property appraisers submitted fewer tax rolls with defects to the Department in fiscal year 1995-96 than they did in fiscal year 1994-95. This indicated an improvement in the quality of tax rolls. Similarly, the Department received fewer requests for refunds or tax certificate corrections or cancellations in fiscal year 1995-96 than it did in the prior fiscal year. Since these requests frequently result from property appraiser errors, this indicated that such errors have declined.

Exhibit 1
Fiscal Year 1995-96 Performance-Based Program Budgeting
Measures for the Property Tax Administration Program

Outcome Measures ¹	Explanation
Percent growth in tax base (taxable value) ²	Change in ad valorem taxable value statewide as of June each year.
Percent of classes/subclasses studied that are found to be at a level of at least 90% of the legal standard of the fair market value	Percent of the tax roll, classified by value and age groups within each property class (e.g., residential, commercial), that are found at preliminary roll submission to be within 90% of just value.
Average/standard deviation from mean for all classes /subclasses studied	Assesses how uniformly counties have appraised the value of property compared to just value as measured by the coefficient of dispersion.
Percent of taxing authorities in total or substantial TRIM compliance on initial submission	Portion of taxing authorities that fully complied with the truth in millage (TRIM) provisions or had minor compliance problems.
Refund request paid per 100,000 parcels ³	The number of refund requests sent to the Program per 100,000 of parcels and accounts on the statewide tax roll. This is an indicator of the extent of errors made by tax collectors and property appraisers.
Output Measures	Explanation
Number of subclasses of property studied with feedback to Property Appraisers ²	The total number of potential units of analysis in the Program's computer analysis of state tax rolls.
Number of tax roll review notices issued ²	Notice issued to property appraisers about problems in tax roll (e.g., assessed levels below 90% of just value) that require immediate action before the Program will approve tax rolls. The measure is an indicator of tax roll quality.
Number of tax roll defects found ²	Number of defects identified in tax rolls (e.g., problems with uniformity of assessments), which will lead to future enforcement action by the Program if not corrected by property appraisers. The measure is an indicator of tax roll quality.
Number of TRIM compliance letters sent to taxing authorities ²	Number of taxing authorities that complied with the TRIM provisions.
Number of TRIM compliance letters to taxing authorities with minor infractions ²	Number of taxing authorities that had minor TRIM infractions.
Number of property tax refund requests processed ²	As refunds often concern errors made by property appraisers and tax collectors, this measure is viewed by the Program as an indicator of tax roll quality as well as a Program workload measure.
Number of tax certificate cancellation/corrections processed ²	This measure reflects Program workload and is an indicator of local government performance, as the requests are often made due to property appraisers and tax collectors errors.

¹ The 1996-97 General Appropriations Act added the following as an additional outcome measure for the Program: "Percent of in-depth subclasses evaluated using sales ratio studies."

² This outcome measure and the seven output measures were not included as performance-based budgeting measures in the fiscal year 1996-97 General Appropriations Act.

³ Although the General Appropriations Act uses the term "paid," the Program does not pay ad valorem tax refunds. The Program reviews refund requests, but approved refunds are paid by the county tax collector. The Program reported its performance for this measure using refunds "received" (not paid); the wording for this measure in the 1996-97 General Appropriations Act was changed to reflect this.

Source: General Appropriations Acts for fiscal years 1995-96 and 1996-97 and Property Tax Administration Program records.

However, the Program's performance in ensuring local taxing authority compliance with truth in millage requirements declined since fiscal year 1994-95. While the percentage of taxing authorities in total or substantial TRIM compliance has remained about the same, the number of taxing authorities with minor infractions increased by 61%, going from 67 in fiscal year 1994-95 to 108 in fiscal year 1995-96. Program

staff attributed this increase to several factors, including problems several taxing authorities had with newspapers making printing errors on TRIM advertisements. In addition, although the Program received more requests for assistance from local taxing authorities during the year, one of the three positions assigned to TRIM was unfilled which limited staff's ability to provide the requested assistance.

Further, four factors limit the usefulness of the Program's 1995-96 measures and standards for assessing Program performance:

- The measures did not address the outcomes of two major Program activities, oversight of tangible personal property and processing refund requests;
- Some measures were not valid indicators of the Program's efforts to ensure that property is appraised at just value;
- The data for several of the measures was inaccurate; and
- More than half of the performance standards did not reasonable benchmarks for assessing Program performance.

Comprehensiveness of Measures. The Program performance measures only addressed the performance of two major activities, the oversight of TRIM and the valuation of real property. The measures cannot be used to assess the performance of two other major Program activities: oversight of tangible personal property and processing property tax refunds requests. The Department has not developed any performance measures for its tangible personal property oversight, which include activities such as providing training and conducting taxpayer audits on behalf of county property appraisers. The Department has developed three measures for the refund function that relate to the number of requests it receives or approves, and these measures provide some indication of the quality of the work of tax appraisers. However, the Department has not developed any outcome measures that can be used to assess its performance in handling refund requests. As a result, the Legislature lacks the information it needs to assess the performance of these two Property Tax Administration Program activities.

Validity of Measures. While 9 of 12 measures for fiscal year 1995-96 can be used to assess the performance of the Property Tax Administration Program, the remaining three were not valid indicators of Program performance. (See Exhibit 2.) First, the outcome measure "percent growth in tax base" is unrelated to the purpose of the Program, which is to ensure that properties on tax rolls are assessed uniformly at just value. While this measure may be of interest to the public and Legislature, it is not related to the performance of the Program. The Legislature did not include this as a performance measure in the 1996-97 General Appropriations Act.

Second, the outcome measure concerning the percent of property classes or subclasses that are found to be assessed at 90% or more of just value does not reflect current Program requirements. The assessed value of property can be compared to just value at several levels: the *tax roll level*, in which the total assessed value of property on the tax roll is compared to the total just value of that property; the *class level*, in which the total value within each property class (i.e., residential, commercial) of property is compared to the total just value of property within that class; and the *subclass level*, in which the total value of each subclass of property (i.e., groups of property within each class that are of similar age or value) is compared to the total just value of property within that subclass. Under current Program standards, tax assessors are required to assess the value of property within 90% of the just value at the tax roll and class levels, but not at the subclass levels. However, the outcome measure assess the extent to which property appraisers are assessing property within 90% of just value for each subclass, even though Program efforts to improve property assessments are not focused at this level. As a result, this outcome measure is not a good indicator of the impact of Program activities. This measure was included in the 1996-97 General Appropriations Act.

Finally, the output measure "number of subclasses of property studied with feedback to Property Appraisers" is not valid measure of Program output. This measure is calculated by multiplying the number of counties in the state and the number of property subclasses that could exist in each county and represents the potential number of property subclasses available for study under the Program. Since every county does not have parcels of property in every potential subclass category, the measure does not reflect the number of subclasses actually studied and, thus, the actual work performed by the Program. The Legislature did not include this as a performance measures in the 1996-97 General Appropriations Act.

Accuracy of Performance Data. The Department's legislative budget request contained reasonably accurate data for most of the 12 performance-based program budgeting measures. (See Exhibit 2.) However, the data for eight measures was either accurate or had a reporting error of less than 5%. The data for two measures, tax roll review notices and tax roll defects was materially inaccurate. We were unable to assess the accuracy of the remaining two measures because the Department did not maintain records supporting its calculations.

The Department also changed its methods for reporting performance in 1995-96 for several measures without making corresponding changes to the 1994-95 baseline data. This impairs the Legislature's ability to compare performance over time. For example, for 1994-95, data reported for the measure for tax roll uniformity was calculated using the preliminary tax rolls property appraisers submitted; however, for 1995-96, the data for the measure was calculated using the tax rolls property appraisers submitted after making various corrections to the preliminary tax rolls. Due to the change, the Department reported that between 1994-95 and 1995-96 tax roll uniformity improved by 12%. This overstated Program performance. Comparing the change in tax uniformity consistently for these two fiscal years (i.e., after adjustments to the preliminary tax roll) indicated that tax roll uniformity increased by 3% in 1995-96.

Reasonableness of Performance Standards. More than half of the 1995-96 performance standards for the Property Tax Administration Program were not reasonable benchmarks for evaluating Program performance. (See Exhibit 3.) Six of the 12 standards did not appear reasonable given Program performance in prior years. Two standards were too high or difficult to achieve while four were too low or easy to achieve. For example, the standard for the percentage of taxing authorities in total or substantial TRIM compliance was 83%, which was easy for the Program to achieve since its performance in the past two fiscal years already exceeded that standard. In contrast, the standard for the number of TRIM compliance letters sent to taxing authorities was 11,300, which was unattainable because the total number of taxing authorities in the state is 612. Although most of these standards were requested by Department in its legislative budget request and adopted by Legislature, they do not reflect reasonable benchmarks for evaluating Program performance.

Exhibit 2
Most of the Property Tax Administration Program Measures
Were Accurate and Valid Indicators of Program Performance

Measures	DOR Reported for 1995-96 Performance	OPPAGA Verified Performance for 1995-96	Is the Reported Data Accurate?	Valid Indicator of Performance?
Outputs				
Number of subclasses of property studied with feedback to Property Appraisers	13,668	Not available	Unknown, no records	No, unrelated to actual work
Number of tax roll notices issued	0	3	No	Yes, indicator of tax roll quality
Total number of tax roll defects found	15	5	No	Yes, indicator of tax roll quality
Number of TRIM compliance letters sent to taxing authorities	487	487	Yes	Yes, measure of compliance
Number of TRIM compliance letters sent to taxing authorities with minor infractions	108	108	Yes	Yes, indicator of TRIM problems
Number of property tax refund requests processed	3,159	3,242	Substantially accurate	Yes, indicator of local government errors
Number of tax certificate cancellation/corrections processed	2,014	2,098	Substantially accurate	Yes, indicator of local government errors
Outcomes				
Percentage growth in tax base (taxable value)	4.3%	4.3%	Yes	No, not a program outcome
Percent of classes/subclasses studied that are found to be at a level of at least 90% of the legal standard of the fair market value	91.0%	Not available	Unknown, no records	No, program efforts not at this level yet
Average/standard deviation from mean for all classes/subclasses studied	12.3%	12.3%	Yes	Yes, indicator of tax roll uniformity
Percent of taxing authorities in total or substantial TRIM compliance on initial submission	97.4%	97.4%	Yes	Yes, indicator of TRIM performance
Refund request paid per 100,000 parcels	35.5	35.4	Yes	Yes, indicator of the magnitude of local government errors

Source: Department of Revenue Legislative Budget Request Schedule D-2 and D-2A for fiscal year 1997-98 and Property Tax Administration Program records.

Exhibit 3
In Fiscal Year 1995-96 the Property Tax Administration Program
Made Progress in Improving the Quality of Tax Rolls and Reducing Errors Made by Property Appraisers,
But Its Performance in Ensuring Local Taxing Authority Compliance
With Truth in Millage Requirements Declined Slightly

Measure	Fiscal Year 1993-94	Fiscal Year 1994-95	Fiscal Year 1995-96	1995-96 GAA Standard	Standard Reasonable?	Performance Improvement in Fiscal Year 1995-96?
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Outputs:

Number of subclasses of property studied with feedback to Property Appraisers	5,742 ¹	12,864 ¹	13,668 ¹	9,250 (more is better)	Not applicable ²	Not applicable ²
Number of tax roll notices issued	5 ¹	9	3	9 (less is better)	Yes	Yes
Total number of tax roll defects found	14 ¹	16	5	29 (less is better)	No, easy to achieve	Yes
Number of TRIM compliance letters sent to taxing authorities	491	533	487	11,300 (more is better)	No, too high	No
Number of TRIM compliance letters sent to taxing authorities with minor infractions	95	67	108	74 (less is better)	Yes	No
Number of property tax refund requests processed	5,392	3,570	3,242	4,276 (less is better)	No, easy to achieve	Yes
Number of tax certificate cancellation/corrections processed	1,600 ¹	2,526	2,098	1,380 (less is better)	No, too difficult	Yes

Outcomes:

Percentage growth in tax base (taxable value)	1.8% ¹	5.4% ¹	4.3%	3.5% (higher is better)	Not applicable ²	Not applicable ²
Percent of classes/subclasses studied that are found to be at a level of at least 90% of the legal standard of the fair market value	91.9% ¹	95.0% ¹	91.0% ¹	95.0%	Not applicable ²	Not applicable ²
Average/standard deviation from mean for all classes/subclasses studied	(not available)	12.7%	12.3%	14% (lower is better)	Yes	Not applicable, measure calculation changed
Percent of taxing authorities in total or substantial TRIM compliance on initial submission	95.9%	98.0%	97.4%	83% (more is better)	No, too low	About the same
Refund request paid per 100,000 parcels	44.8 ¹	41.1	35.4	48.7 (lower is better)	No, easy to achieve	Yes

¹The Property Tax Administration Program did not have records readily available that could be used to verify its reported performance for these figures.

²One output measure and two outcome measures were not valid indicators of Property Tax Administration Program performance, as discussed on pages 4 and 5.

Source: General Appropriations Act and Summary Statement of Intent of Fiscal Year 1995-96 and Property Tax Administration Program records

What improvements can be made to the Program's performance-based program budgeting measures and standards for fiscal year 1997-98?

The Department's proposed list of performance-based program budgeting measures for fiscal year 1997-98 are different than the measures included in fiscal year 1995-96 General Appropriations Act. The proposed performance measures include five outcome measures, but no output measures. Four of the five outcome measures were

included in the 1995-96 General Appropriations Act and one new outcome measure was added: the percent of in-depth subclasses evaluated using sales ratio studies. This new measure indicates to the extent to which Program staff have relied on property sales data rather than independent appraisals in their analysis of county tax rolls.

The Department could improve the Program's fiscal year 1997-98 measures by establishing additional measures to provide performance information about two major

Program functions and adding output measures to provide more useful information for budgetary decisions. In addition, two of the requested measures are not valid measures of Program performance.

Additional Measures Needed for Tangible Personal Property and Refund Activities. The Department has not included any measures that assess its performance for its tangible personal property activities. In addition, the Department's proposed measure for the processing of refunds requests does not indicate how well Program staff are performing in processing these requests. The proposed measure for this function is the number of refund requests paid per 100,000 parcels. The Department considers this measure to be an indicator of tax roll quality because taxpayers often request ad valorem tax refunds due to tax roll errors. However, the measure does not indicate the performance of Program staff handling these requests (e.g., timeliness). By adding measures that address these two Program functions, the Department would provide more comprehensive information about Program performance.

Output Measures Should Be Included. The Program's measures could also be improved to be more useful for budgeting decisions by adding output measures. While many Program services are determined by statutory requirements and are not sensitive to budgetary changes (e.g., each year the Program analyzes all 67 county tax rolls), the Program could develop output measures for its tangible personal property function. Such measures could include the number of taxpayers audited on behalf of county property appraisers or the number of county officials receiving tangible personal property-related training.

Two of the Requested 1997-98 Measures Are Not Valid Indicators of Program Performance. As noted on page 5 the proposed outcome measure, "percentage of property classes or subclasses studied that are found to be at a level of at least 90%" of just value, which assesses tax rolls at the subclass level, is not a valid indicator of the impact of Program activities. The Program currently requires property to be assessed at 90% of just value at the tax roll and class level, not subclass level. To provide the Legislature with meaningful information about Program performance, the measure should be changed to be consistent with the current requirements and Program efforts. For example, the measure could be changed to show the percent of classes or tax rolls that Program staff studied that were assessed at 90% of just value. Furthermore, to ensure that data reported for this measure are consistent from year to year, the data should be calculated either when tax assessors submit their preliminary tax rolls or when the Department reports the statewide level of assessment to the Department of Education.

In addition, the outcome measure that shows the percentage of property subclasses Program staff analyze using sales ratio studies is not a valid indicator of Program performance. While it may be an interesting statistic, it should not be used as a measure of performance because Program staff only use sales ratio studies when there are enough market sales to allow staff to conclude that the sales provide valid indicators of property value. Since Program staff cannot control the number of market sales that occur within a county, this measure is not a valid indicator of Program performance. Program staff said they may recommend alternative measures to the Legislature for its consideration of performance measures and standards for this Program in fiscal year 1997-98.

Conclusions and Recommendations

The Property Tax Administration Program's 1995-96 measures and standards provide limited information for assessing performance. The measures include indicators for assessing Program performance in improving the uniformity of tax roll assessments and reducing assessment errors made by property appraisers. The 1995-96 measures indicate the Program has made progress in improving the quality of tax rolls and reducing errors made by property appraisers. However, the measures also indicate a slight decrease in the Program's performance in ensure local taxing authority compliance with truth in millage (TRIM) requirements. While the percent of taxing authorities in total or substantial TRIM compliance has remained about the same, the number of taxing authorities with minor infractions increased by 61%. Furthermore, problems with the comprehensiveness of the measures, validity of the measures, accuracy of the performance data, and reasonableness of the standards limit their usefulness for assessing Program performance. As a result of these problems, we were unable to draw conclusions about the Program's performance in two of its four major activities, oversight of tangible personal property and the processing of tax refunds.

The Department has requested that the Legislature allow the Program to continue operating under a performance-based program budget in fiscal year 1997-98 and has proposed performance standards for its five outcome measures. To ensure the measures cover each of the Program's major functions, we recommend that the Legislature include performance measures that address the Program's:

- Processing of ad valorem tax refund requests, such as the percentage of requests processed within 30 days, to indicate how promptly Program staff respond to taxpayer refund requests; and

- Tangible personal property activities, such as output measure for the number of county property appraiser staff receiving tangible personal property training or the number of taxpayer audits conducted on behalf of county property appraisers.

To ensure that the measures provide valid information about Program performance, we also recommend that the Legislature not include two measures recommended by the Department:

- Percentage of property classes or subclasses program staff studied that were assessed at least 90% of just value; and
- Percent of subclasses program staff evaluate in depth using sales ratio studies.

In lieu of these two measures, the Legislature may wish to add one or more of the following measures to the General Appropriations Act: statewide level of assessments compared to just value; taxable value added after the Program's analysis of county tax rolls; or other alternative measures that may be identified by the Department.

To ensure that the Department provides the Legislature and the Governor with reliable information about Program performance, we recommend that the Department:

- Develop a process for reviewing the accuracy of performance data before including this information in its legislative budget requests; and
- Adjust its baseline and historic performance data when it changes its methodology for calculating the data for a given measure to ensure comparability of performance data over time.

Agency Response

The Executive Director of the Department of Revenue provided the following written response to our review.

The Program is developing two outcome performance measures, one for tangible personal property and one for the processing of Refund/Tax Certificate applications. The measure designed to report on the timely handling of refund applications will be submitted in the 1997-98 legislative budget request. The measure is as follows:

P3.4c.5. Percent of Refund/Tax Certificate applications processed within 30 days of receipt.

The performance measure for the program's tangible personal property function will be developed and evaluated for use in the 1998-99 budget year. Additional baseline and historical data on the aid and assistance provided to counties with respect to tangible personal property will be collected prior to submitting this measure as part of our performance based budgeting.

A request is being submitted to revise and substitute the outcome measures for FY 1997-98. Specifically, we will request the deletion of performance measure P1.4c.9 from the FY 1997-98 Legislature Budget Request. We are currently looking at revising the measures P1.4c.1 to just include the "class" level of studies for the next budget submission.

The Program now submits its Legislative Budget Request materials with supporting materials referencing relevant performance data and realistic data standards for each performance measure. Additional process changes will be implemented, as needed, to ensure the accuracy of data.

The Program will clearly and consistently calculate the reporting of performance measure results, and, where a change in methodology or calculation occurs, documented adjustments will be made to enable comparison with baseline and historic performance data.

This project was conducted in accordance with applicable evaluation standards. Copies of this report may be obtained by telephone (904/488-1023 or 800/531-2477), by FAX (904/487-3804), in person (Claude Pepper Building, Room 312, 111 W. Madison St.), or by mail (OPPAGA Report Production, P.O. Box 1735, Tallahassee, FL 32302). Web site: <http://www.state.fl.us/oppaga/>

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