

Honorable Amy Blackburn, CFC – Tax Collector

Tax Collector Website

About the Tax Collector

On October 30, 2024, Governor DeSantis appointed Amy Blackburn who was sworn in on November 1, 2024, as Hernando County's Tax Collector. She attended the University of Florida, graduating in Business Administration with a specialty in Marketing. For 18 years Ms. Blackburn worked in the field of respiratory care. It was during this time she met her husband and best friend, Freddy. They have two daughters, Sarah and Savannah. She and her husband are both softball coaches with the Hernando Youth League where their daughters play.



Ms. Blackburn made a career change in 2016 to public service with the Hernando Board of County Commissioners working in the budget department primarily regarding enterprise funds. In 2018 she became the Finance Director for the Hernando County Tax Collector and in 2023 promoted to Chief Deputy of Finance and Administration.

An advocate for technology, she contributed to several new initiatives, including the implementation of a new Tax Collection and Cashiering software, a CogBot to use artificial intelligence to answer basic questions, installing a motor vehicle express self-service kiosk in Publix, and other essential upgrades.

She is an active member of several professional organizations, including the Florida Tax Collectors Association, Hernando Chamber of Commerce, and Leadership Hernando. Ms. Blackburn has lived in Hernando County over 23 years and has witnessed the growth in population and business development. She is looking forward to advancing the office through efficient innovation, education, and community engagement.

Duties and Responsibilities

It is the responsibility of the Hernando County Tax Collector to collect the myriad of taxes and fees imposed by all governmental units. The nature of the office under Florida's constitution and statutory system is two-fold: independent election; and budgetary review by the state. The Tax Collector deals with many state agencies, all local governments and all taxpayers within the county.

The revenue funding the office of the Tax Collector comes from state agency licensure through the charge of basic fees; the contract-based charging of certain fees or commissions between the Tax Collector and various local governments regarding special services; and statutory based commissions for collecting property taxes and some non-property assessments.

In addition to ad valorem property taxes, the Tax Collector also bills and collects special assessments generated by almost 100 municipal service benefit units for improvements such as street lighting, road paving, fire protection, subdivision maintenance, etc.

Budget Regulations for Tax Collectors

Florida Statute 192.091 Commissions of property appraisers and tax collectors –

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:

- (a) On the county tax:
 1. Ten percent on the first \$100,000;
 2. Five percent on the next \$100,000;
 3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
 4. Two percent on the balance.
- (b) On collections on behalf of each taxing district and special assessment district:
 - 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
 - b. Two percent on the balance; and
 2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.
- (3) In computing the amount of taxes levied on an assessed valuation of \$50 million for the purposes of this section the valuation of nonexempt property and the taxes levied thereon shall be taken first.

Constitutionals - Tax Collector

	PRIOR YEAR BUDGET		RECOMMENDED BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
EXPENSES TOTAL	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
Revenues					
Other Sources	\$750,000	\$750,000	\$750,000	\$0	0%
REVENUES TOTAL	\$750,000	\$750,000	\$750,000	\$0	0%
Surplus (Deficit)	(\$3,166,245)	(\$3,518,500)	(\$3,519,000)	—	—

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.