$\mathbf{B}\mathbf{y}$ the Committee on Government Efficiency Appropriations; and Senator Haridopolos

593-1909-06

1	A bill to be entitled
2	An act relating to property taxes; amending s.
3	200.071, F.S.; authorizing counties to cap
4	annual growth in ad valorem tax revenues by
5	charter if approved by a three-fifths vote of
6	the electorate; providing requirements and
7	limitations; providing an exception;
8	prohibiting ad valorem tax levies by counties
9	in excess of amounts specified in the county
10	charter; prohibiting ad valorem tax levies by
11	counties through municipal service taxing units
12	in excess of amounts specified in the ordinance
13	establishing the unit; providing an effective
14	date.
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16	Be It Enacted by the Legislature of the State of Florida:
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18	Section 1. Subsections (1) and (3) of section 200.071,
19	Florida Statutes, are amended to read:
20	200.071 Limitation of millage; counties
21	(1) (a) Except as otherwise provided herein, no ad
22	valorem tax millage shall be levied against real property and
23	tangible personal property by counties in excess of 10 mills
24	or the ad valorem tax millage calculated pursuant to paragraph
25	(b), whichever is less, except for voted levies.
26	(b) A county may cap, through a provision in its
27	charter, the annual growth in ad valorem tax revenues if
28	approved by a three-fifths vote of the electorate of the
29	county. Any such cap may not restrict the annual growth at a
30	rate below the lesser of 3 percent or the Consumer Price Index
31	as defined in s 193 155(1)(h) Any such can specified in a

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CODING: Words stricken are deletions; words underlined are additions.

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county charter must allow for the cap to be overcome by a 2 finding of necessity due to emergency or critical need by a super-majority vote of the county commission. In applying the 3 4 increase or growth cap, the county shall compute a millage rate that, exclusive of new construction, additions to 5 6 structures, deletions, increases in the value of improvements 7 that have undergone a substantial rehabilitation and that increased the assessed value of such improvements by at least 8 100 percent, and property added due to geographic boundary 9 10 changes, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year. That 11 12 rate shall be subject to any cap in growth or increase of ad 13 valorem revenues established by county charter. In preparing a budget for submittal to the county commission, and 14 notwithstanding any other provision of law contrary to this 15 section, each charter officer shall comply with any cap in 16 17 growth established by the county. 18 (3) Any county which, through a municipal service taxing unit, provides services or facilities of the kind or 19 2.0 type commonly provided by municipalities, may levy, in 21 addition to the millages otherwise provided in this section, 2.2 against real property and tangible personal property within 23 each such municipal service taxing unit an ad valorem tax millage not in excess of 10 mills, or the ad valorem tax 2.4 millage specified in the ordinance establishing the municipal 2.5 service taxing unit, whichever is less, to pay for such 26 27 services or facilities provided with the funds obtained 2.8 through such levy within such municipal service taxing unit. 29 Section 2. This act shall take effect January 1, 2007.

1	STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR
2	SB 1508
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4	This committee substitute clarifies that a charter county may limit the growth of its property tax revenues by limiting its
5	millage rate to the rate that raises the amount of revenue allowed by the growth rate cap set in the charter. It requires
6	that the referendum capping the growth of property tax revenue must be approved by a 3/5 vote and it strikes the requirement
7	that the budgets of constitutional officers of the county comply with the growth cap.
8	Comply with the growth cap.
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