

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 129.03, F.S.; revising the information required to be
4 included on summaries of adopted tentative budgets;
5 authorizing a summary statement to be published more
6 than once in specified locations; amending s.
7 192.0105, F.S.; conforming provisions to changes made
8 by the act; amending s. 193.122, F.S.; establishing
9 deadlines for value adjustment boards to complete
10 final assessment roll certifications; providing
11 applicability; amending s. 194.011, F.S.; revising the
12 procedures for filing petitions to the value
13 adjustment board; revising the procedures used during
14 a value adjustment board hearing; revising the
15 documentation required to be on evidence lists during
16 value adjustment board hearings; amending s. 194.014,
17 F.S.; revising the interest rate upon which certain
18 unpaid and overpaid ad valorem taxes accrue; defining
19 the term "bank prime loan rate"; amending s. 194.015,
20 F.S.; revising the selection procedures for
21 appointment to a value adjustment board; requiring
22 continuing education for appraiser members; amending
23 s. 194.032, F.S.; revising requirements for the
24 provision of property record cards to a petitioner;
25 requiring the petitioner or property appraiser to show
26 good cause to reschedule a hearing related to an

27 | assessment; requiring value adjustment boards to
28 | address issues concerning assessment rolls by a time
29 | certain; providing applicability; amending s. 194.034,
30 | F.S.; revising the entities that may represent a
31 | taxpayer before the value adjustment board; revising
32 | provisions relating to findings of fact; amending s.
33 | 194.035, F.S.; prohibiting consideration to be given
34 | in the appointment of special magistrates to
35 | assessment reductions recommended by a special
36 | magistrate; amending s. 1011.62, F.S.; revising the
37 | dates for purposes of computing each school district's
38 | required local effort; providing a finding of
39 | important state interest; providing effective dates.

40 |
41 | Be It Enacted by the Legislature of the State of Florida:

42 |
43 | Section 1. Effective October 1, 2016, paragraph (b) of
44 | subsection (3) of section 129.03, Florida Statutes, is amended
45 | to read:

46 | 129.03 Preparation and adoption of budget.—

47 | (3) The county budget officer, after tentatively
48 | ascertaining the proposed fiscal policies of the board for the
49 | next fiscal year, shall prepare and present to the board a
50 | tentative budget for the next fiscal year for each of the funds
51 | provided in this chapter, including all estimated receipts,
52 | taxes to be levied, and balances expected to be brought forward

53 and all estimated expenditures, reserves, and balances to be
54 carried over at the end of the year.

55 (b) Upon receipt of the tentative budgets and completion
56 of any revisions, the board shall prepare a statement
57 summarizing all of the adopted tentative budgets. The summary
58 statement must show, for each budget and the total of all
59 budgets, the proposed tax millages, balances, reserves, and the
60 total of each major classification of receipts and expenditures,
61 classified according to the uniform classification of accounts
62 adopted by the appropriate state agency. The board shall specify
63 the proportionate amount of the proposed county tax millage and
64 the proportionate amount of gross ad valorem taxes attributable
65 to the budgets of the sheriff, the property appraiser, the clerk
66 of the circuit court, the county comptroller, the tax collector,
67 and the supervisor of elections, respectively. The board shall
68 cause this summary statement to be advertised one time in a
69 newspaper of general circulation published in the county, or by
70 posting at the courthouse door if there is no such newspaper,
71 and the advertisement must appear adjacent to the advertisement
72 required pursuant to s. 200.065. The board may advertise the
73 summary statement in a newspaper or other publication more than
74 once and may post the statement on its website.

75 Section 2. Paragraph (f) of subsection (2) of section
76 192.0105, Florida Statutes, is amended to read:

77 192.0105 Taxpayer rights.—There is created a Florida
78 Taxpayer's Bill of Rights for property taxes and assessments to

79 | guarantee that the rights, privacy, and property of the
 80 | taxpayers of this state are adequately safeguarded and protected
 81 | during tax levy, assessment, collection, and enforcement
 82 | processes administered under the revenue laws of this state. The
 83 | Taxpayer's Bill of Rights compiles, in one document, brief but
 84 | comprehensive statements that summarize the rights and
 85 | obligations of the property appraisers, tax collectors, clerks
 86 | of the court, local governing boards, the Department of Revenue,
 87 | and taxpayers. Additional rights afforded to payors of taxes and
 88 | assessments imposed under the revenue laws of this state are
 89 | provided in s. 213.015. The rights afforded taxpayers to assure
 90 | that their privacy and property are safeguarded and protected
 91 | during tax levy, assessment, and collection are available only
 92 | insofar as they are implemented in other parts of the Florida
 93 | Statutes or rules of the Department of Revenue. The rights so
 94 | guaranteed to state taxpayers in the Florida Statutes and the
 95 | departmental rules include:

96 | (2) THE RIGHT TO DUE PROCESS.—

97 | (f) The right, in value adjustment board proceedings, to
 98 | have all evidence presented and considered at a public hearing
 99 | at the scheduled time, to be represented by a person specified
 100 | in s. 194.034(1)(a) ~~an attorney or agent~~, to have witnesses
 101 | sworn and cross-examined, and to examine property appraisers or
 102 | evaluators employed by the board who present testimony (see ss.
 103 | 194.034(1)(a) and (c) and (4), and 194.035(2)).

104 | Section 3. Subsection (1) of section 193.122, Florida

105 Statutes, is amended to read:

106 193.122 Certificates of value adjustment board and
 107 property appraiser; extensions on the assessment rolls.—

108 (1) The value adjustment board shall certify each
 109 assessment roll upon order of the board of county commissioners
 110 pursuant to s. 197.323, if applicable, and again after all
 111 hearings required by s. 194.032 have been held. These
 112 certificates shall be attached to each roll as required by the
 113 Department of Revenue. Notwithstanding an extension of the roll
 114 pursuant to s. 197.323, the value adjustment board must complete
 115 all hearings required by s. 194.032 and certify the assessment
 116 roll to the property appraiser by June 1 following the tax year
 117 in which the assessments were made. The June 1 requirement shall
 118 be extended until December 1 in each year in which the number of
 119 petitions filed increased by more than 10 percent over the
 120 previous year.

121 Section 4. The amendments made by this act to ss. 193.122
 122 and 194.032(4), Florida Statutes, first apply beginning with the
 123 2018 tax roll.

124 Section 5. Subsections (3) and (4) of section 194.011,
 125 Florida Statutes, are amended to read:

126 194.011 Assessment notice; objections to assessments.—

127 (3) A petition to the value adjustment board must be in
 128 substantially the form prescribed by the department.

129 Notwithstanding s. 195.022, a county officer may not refuse to
 130 accept a form provided by the department for this purpose if the

131 taxpayer chooses to use it. A petition to the value adjustment
132 board must be signed by the taxpayer or be accompanied at the
133 time of filing by the taxpayer's written authorization for
134 representation by a person specified in s. 194.034(1)(a). A
135 written authorization is valid for 1 tax year and a new written
136 authorization by the taxpayer is required for each subsequent
137 tax year. A petition shall also describe the property by parcel
138 number and shall be filed as follows:

139 (a) The clerk of the value adjustment board and the
140 property appraiser shall have available and shall distribute
141 forms prescribed by the Department of Revenue on which the
142 petition shall be made. Such petition shall be sworn to by the
143 petitioner.

144 (b) The completed petition shall be filed with the clerk
145 of the value adjustment board of the county, who shall
146 acknowledge receipt thereof and promptly furnish a copy thereof
147 to the property appraiser.

148 (c) The petition shall state the approximate time
149 anticipated by the taxpayer to present and argue his or her
150 petition before the board.

151 (d) The petition may be filed, as to valuation issues, at
152 any time during the taxable year on or before the 25th day
153 following the mailing of notice by the property appraiser as
154 provided in subsection (1). With respect to an issue involving
155 the denial of an exemption, an agricultural or high-water
156 recharge classification application, an application for

157 classification as historic property used for commercial or
158 certain nonprofit purposes, or a deferral, the petition must be
159 filed at any time during the taxable year on or before the 30th
160 day following the mailing of the notice by the property
161 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,
162 or s. 196.193 or notice by the tax collector under s. 197.2425.

163 (e) A condominium association, cooperative association, or
164 any homeowners' association as defined in s. 723.075, with
165 approval of its board of administration or directors, may file
166 with the value adjustment board a single joint petition on
167 behalf of any association members who own parcels of property
168 which the property appraiser determines are substantially
169 similar with respect to location, proximity to amenities, number
170 of rooms, living area, and condition. The condominium
171 association, cooperative association, or homeowners' association
172 as defined in s. 723.075 shall provide the unit owners with
173 notice of its intent to petition the value adjustment board and
174 shall provide at least 20 days for a unit owner to elect, in
175 writing, that his or her unit not be included in the petition.

176 (f) An owner of contiguous, undeveloped parcels may file
177 with the value adjustment board a single joint petition if the
178 property appraiser determines such parcels are substantially
179 similar in nature.

180 (g) An owner of multiple tangible personal property
181 accounts may file with the value adjustment board a single joint
182 petition if the property appraiser determines that the tangible

183 personal property accounts are substantially similar in nature.

184 (h) The individual, agent, or legal entity that signs the
185 petition becomes an agent of the taxpayer for the purpose of
186 serving process to obtain personal jurisdiction over the
187 taxpayer for the entire value adjustment board proceedings,
188 including any appeals of a board decision by the property
189 appraiser pursuant to s. 194.036.

190 (4) (a) At least 15 days before the hearing the petitioner
191 shall provide to the property appraiser a list of evidence to be
192 presented at the hearing, together with copies of all
193 documentation to be considered by the value adjustment board and
194 a summary of evidence to be presented by witnesses.

195 (b) No later than 7 days before the hearing, if the
196 petitioner has provided the information required under paragraph
197 (a), and if requested in writing by the petitioner, the property
198 appraiser shall provide to the petitioner a list of evidence to
199 be presented at the hearing, together with copies of all
200 documentation to be considered by the value adjustment board and
201 a summary of evidence to be presented by witnesses. The evidence
202 list must contain the property appraiser's property record card
203 for the property that is the subject of the petition as well as
204 the property record cards for any comparable properties listed
205 as evidence, unless the property record cards are available
206 online from the property appraiser. If the petitioner's property
207 record card or the comparable property record cards listed as
208 evidence are available online from the property appraiser, the

209 property appraiser must notify the petitioner of the cards that
 210 are available online but is not required to provide such card or
 211 cards. The property appraiser must redact any confidential
 212 information contained on any property record card before it is
 213 submitted to the petitioner. ~~Failure of the property appraiser~~
 214 ~~to timely comply with the requirements of this paragraph shall~~
 215 ~~result in a rescheduling of the hearing.~~

216 (c) Notwithstanding a prior request by a property
 217 appraiser for information pursuant to s. 193.011, provisions
 218 related to evidence exchange contained in this section only
 219 apply to value adjustment board proceedings after the petitioner
 220 has served notice of intention to challenge the property
 221 appraiser's assessment of value or classification of property
 222 pursuant to this section.

223 (d) Evidence that is confidential under law remains
 224 confidential until it is submitted to the value adjustment board
 225 for consideration and admission into the record.

226 Section 6. Subsection (2) of section 194.014, Florida
 227 Statutes, is amended to read:

228 194.014 Partial payment of ad valorem taxes; proceedings
 229 before value adjustment board.—

230 (2) If the value adjustment board or the property
 231 appraiser determines that the petitioner owes ad valorem taxes
 232 in excess of the amount paid, the unpaid amount accrues interest
 233 at an annual percentage rate equal to the bank prime loan rate
 234 on July 1, or the first business day thereafter if July 1 is a

235 Saturday, Sunday, or legal holiday, of the tax ~~the rate of 12~~
 236 ~~percent per year,~~ beginning on ~~from~~ the date the taxes became
 237 delinquent pursuant to s. 197.333 until the unpaid amount is
 238 paid. If the value adjustment board or the property appraiser
 239 determines that a refund is due, the overpaid amount accrues
 240 interest at an annual percentage rate equal to the bank prime
 241 loan rate on July 1, or the first business day thereafter if
 242 July 1 is a Saturday, Sunday, or legal holiday, of the tax ~~the~~
 243 ~~rate of 12 percent per year,~~ beginning on ~~from~~ the date the
 244 taxes became delinquent pursuant to s. 197.333 until a refund is
 245 paid. Interest does not accrue on amounts paid in excess of 100
 246 percent of the current taxes due as provided on the tax notice
 247 issued pursuant to s. 197.322. For purposes of this subsection,
 248 the term "bank prime loan rate" means the average predominant
 249 prime rate quoted by commercial banks to large businesses as
 250 determined by the Board of Governors of the Federal Reserve
 251 System.

252 Section 7. Effective July 1, 2017, section 194.015,
 253 Florida Statutes, is amended to read:

254 194.015 Value adjustment board.—Each county shall have
 255 ~~There is hereby created~~ a value adjustment board consisting for
 256 ~~each county, which shall consist of~~ one member ~~two members~~ of
 257 the governing body of the county as elected from the membership
 258 of the board of that ~~said~~ governing body, ~~one of whom shall be~~
 259 ~~elected chairperson,~~ and one member of the school board as
 260 elected from the membership of the school board, and three ~~two~~

261 citizen members, one of whom shall be appointed by the governing
 262 body of the county and must own homestead property within the
 263 county, ~~and~~ one of whom shall ~~must~~ be appointed by the school
 264 board and must own a business occupying commercial space located
 265 within the school district, and one of whom shall be appointed
 266 by the governing body of the county and must be a licensed real
 267 estate appraiser who is a resident of the county. If a licensed
 268 real estate appraiser is not available, another owner of
 269 homestead or commercial property who is a resident of the county
 270 may be appointed by the governing body of the county. The board
 271 shall elect one of its members to serve as chair. The Department
 272 of Business and Professional Regulation must provide continuing
 273 education credits to appraiser members of value adjustment
 274 boards. A citizen member may not be a member or an employee of
 275 any taxing authority, ~~and~~ may not be a person who represents
 276 property owners in any administrative or judicial review of
 277 property taxes. ~~The members of the board may be temporarily~~
 278 ~~replaced by other members of the respective boards on~~
 279 ~~appointment by their respective chairpersons.~~ Any three members
 280 shall constitute a quorum of the board, except that each quorum
 281 must include at least one member of the ~~said~~ governing board, at
 282 least one member of the school board, and at least one citizen
 283 member and no meeting of the board shall take place unless a
 284 quorum is present. Members of the board may receive such per
 285 diem compensation as is allowed by law for state employees ~~if~~
 286 ~~both bodies elect to allow such compensation.~~ The clerk of the

287 governing body of the county shall be the clerk of the value
288 adjustment board. The board shall appoint private counsel who
289 has practiced law for over 5 years and who shall receive such
290 compensation as may be established by the board. The private
291 counsel may not represent the property appraiser, the tax
292 collector, any taxing authority, or any property owner in any
293 administrative or judicial review of property taxes. A ~~No~~
294 meeting of the board shall not take place unless counsel to the
295 board is present. Two-fifths of the expenses of the board shall
296 be borne by the district school board and three-fifths by the
297 district county commission.

298 Section 8. Paragraph (a) of subsection (2) of section
299 194.032, Florida Statutes, is amended, and subsection (4) is
300 added to that section, to read:

301 194.032 Hearing purposes; timetable.—

302 (2)(a) The clerk of the governing body of the county shall
303 prepare a schedule of appearances before the board based on
304 petitions timely filed with him or her. The clerk shall notify
305 each petitioner of the scheduled time of his or her appearance
306 at least 25 calendar days before the day of the scheduled
307 appearance. The notice must indicate whether the petition has
308 been scheduled to be heard at a particular time or during a
309 block of time. If the petition has been scheduled to be heard
310 within a block of time, the beginning and ending of that block
311 of time must be indicated on the notice; however, as provided in
312 paragraph (b), a petitioner may not be required to wait for more

313 than a reasonable time, not to exceed 2 hours, after the
314 beginning of the block of time. ~~If the petitioner checked the~~
315 ~~appropriate box on the petition form to request a copy of the~~
316 ~~property record card containing relevant information used in~~
317 ~~computing the current assessment,~~ The property appraiser must
318 provide a the copy of the property record card containing
319 information relevant to the computation of the current
320 assessment, with confidential information redacted, to the
321 petitioner upon receipt of the petition from the clerk
322 regardless of whether the petitioner initiates evidence
323 exchange, unless the property record card is available online
324 from the property appraiser, in which case the property
325 appraiser must notify the petitioner that the property record
326 card is available online. ~~Upon receipt of the notice,~~ The
327 petitioner or the property appraiser may reschedule the hearing
328 a single time for good cause ~~by submitting to the clerk a~~
329 ~~written request to reschedule, at least 5 calendar days before~~
330 ~~the day of the originally scheduled hearing.~~ As used in this
331 paragraph, the term "good cause" means circumstances beyond the
332 control of the person seeking to reschedule the hearing that
333 reasonably prevent the party from having adequate representation
334 at the hearing. Good cause includes, but is not limited to, the
335 failure by the property appraiser's office to comply with
336 statutory evidence exchange deadlines. If the hearing is
337 rescheduled by the petitioner or the property appraiser, the
338 clerk shall notify the petitioner of the rescheduled time of his

339 or her appearance at least 15 calendar days before the day of
340 the rescheduled appearance.

341 (4) The board must hear all petitions, complaints,
342 appeals, and disputes and must submit the certified assessment
343 roll as required under s. 193.122 to the property appraiser each
344 year by June 1 of the tax year following the assessment date.
345 The June 1 requirement shall be extended until December 1 in
346 each year in which the number of petitions filed increased by
347 more than 10 percent over the previous year.

348 Section 9. Paragraph (a) of subsection (1) and subsection
349 (2) of section 194.034, Florida Statutes, are amended to read:

350 194.034 Hearing procedures; rules.—

351 (1) (a) Petitioners before the board may be represented by
352 a corporate representative of the taxpayer, an attorney who is a
353 member of The Florida Bar, an individual with power of attorney
354 to act on behalf of the taxpayer pursuant to part II of chapter
355 709 who receives no compensation, a real estate appraiser
356 licensed under chapter 475, a real estate broker licensed under
357 chapter 475, or a certified public accountant licensed under
358 chapter 473, retained by the taxpayer. Such person may ~~or agent~~
359 and present testimony and other evidence. The property appraiser
360 or his or her authorized representatives may be represented by
361 an attorney in defending the property appraiser's assessment or
362 opposing an exemption and may present testimony and other
363 evidence. The property appraiser, each petitioner, and all
364 witnesses shall be required, upon the request of either party,

365 to testify under oath as administered by the chair ~~chairperson~~
366 of the board. Hearings shall be conducted in the manner
367 prescribed by rules of the department, which rules shall include
368 the right of cross-examination of any witness.

369 (2) In each case, except if the complaint is withdrawn by
370 the petitioner or if the complaint is acknowledged as correct by
371 the property appraiser, the value adjustment board shall render
372 a written decision. All such decisions shall be issued within 20
373 calendar days after the last day the board is in session under
374 s. 194.032. The decision of the board must contain findings of
375 fact and conclusions of law and must include reasons for
376 upholding or overturning the determination of the property
377 appraiser. Findings of fact must be based on admitted evidence
378 or a lack thereof. If a special magistrate has been appointed,
379 the recommendations of the special magistrate shall be
380 considered by the board. The clerk, upon issuance of a decision,
381 shall, on a form provided by the Department of Revenue, notify
382 each taxpayer and the property appraiser of the decision of the
383 board. This notification shall be by first-class mail or by
384 electronic means if selected by the taxpayer on the originally
385 filed petition. If requested by the Department of Revenue, the
386 clerk shall provide to the department a copy of the decision or
387 information relating to the tax impact of the findings and
388 results of the board as described in s. 194.037 in the manner
389 and form requested.

390 Section 10. Subsection (1) of section 194.035, Florida

391 Statutes, is amended to read:

392 194.035 Special magistrates; property evaluators.—

393 (1) In counties having a population of more than 75,000,
394 the board shall appoint special magistrates for the purpose of
395 taking testimony and making recommendations to the board, which
396 recommendations the board may act upon without further hearing.
397 These special magistrates may not be elected or appointed
398 officials or employees of the county but shall be selected from
399 a list of those qualified individuals who are willing to serve
400 as special magistrates. Employees and elected or appointed
401 officials of a taxing jurisdiction or of the state may not serve
402 as special magistrates. The clerk of the board shall annually
403 notify such individuals or their professional associations to
404 make known to them that opportunities to serve as special
405 magistrates exist. The Department of Revenue shall provide a
406 list of qualified special magistrates to any county with a
407 population of 75,000 or less. Subject to appropriation, the
408 department shall reimburse counties with a population of 75,000
409 or less for payments made to special magistrates appointed for
410 the purpose of taking testimony and making recommendations to
411 the value adjustment board pursuant to this section. The
412 department shall establish a reasonable range for payments per
413 case to special magistrates based on such payments in other
414 counties. Requests for reimbursement of payments outside this
415 range shall be justified by the county. If the total of all
416 requests for reimbursement in any year exceeds the amount

417 available pursuant to this section, payments to all counties
418 shall be prorated accordingly. If a county having a population
419 less than 75,000 does not appoint a special magistrate to hear
420 each petition, the person or persons designated to hear
421 petitions before the value adjustment board or the attorney
422 appointed to advise the value adjustment board shall attend the
423 training provided pursuant to subsection (3), regardless of
424 whether the person would otherwise be required to attend, but
425 shall not be required to pay the tuition fee specified in
426 subsection (3). A special magistrate appointed to hear issues of
427 exemptions and classifications shall be a member of The Florida
428 Bar with no less than 5 years' experience in the area of ad
429 valorem taxation. A special magistrate appointed to hear issues
430 regarding the valuation of real estate shall be a state
431 certified real estate appraiser with not less than 5 years'
432 experience in real property valuation. A special magistrate
433 appointed to hear issues regarding the valuation of tangible
434 personal property shall be a designated member of a nationally
435 recognized appraiser's organization with not less than 5 years'
436 experience in tangible personal property valuation. A special
437 magistrate need not be a resident of the county in which he or
438 she serves. A special magistrate may not represent a person
439 before the board in any tax year during which he or she has
440 served that board as a special magistrate. Before appointing a
441 special magistrate, a value adjustment board shall verify the
442 special magistrate's qualifications. The value adjustment board

443 shall ensure that the selection of special magistrates is based
444 solely upon the experience and qualifications of the special
445 magistrate and is not influenced by the property appraiser. The
446 special magistrate shall accurately and completely preserve all
447 testimony and, in making recommendations to the value adjustment
448 board, shall include proposed findings of fact, conclusions of
449 law, and reasons for upholding or overturning the determination
450 of the property appraiser. The expense of hearings before
451 magistrates and any compensation of special magistrates shall be
452 borne three-fifths by the board of county commissioners and two-
453 fifths by the school board. When appointing special magistrates
454 or scheduling special magistrates for specific hearings, the
455 board, board attorney, and board clerk may not consider the
456 dollar amount or percentage of any assessment reductions
457 recommended by any special magistrate in the current year or in
458 any previous year.

459 Section 11. Effective June 30, 2016, paragraph (e) of
460 subsection (4) of section 1011.62, Florida Statutes, is amended
461 to read:

462 1011.62 Funds for operation of schools.—If the annual
463 allocation from the Florida Education Finance Program to each
464 district for operation of schools is not determined in the
465 annual appropriations act or the substantive bill implementing
466 the annual appropriations act, it shall be determined as
467 follows:

468 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The

469 Legislature shall prescribe the aggregate required local effort
470 for all school districts collectively as an item in the General
471 Appropriations Act for each fiscal year. The amount that each
472 district shall provide annually toward the cost of the Florida
473 Education Finance Program for kindergarten through grade 12
474 programs shall be calculated as follows:

475 (e) Prior period funding adjustment millage.—

476 1. There shall be an additional millage to be known as the
477 Prior Period Funding Adjustment Millage levied by a school
478 district if the prior period unrealized required local effort
479 funds are greater than zero. The Commissioner of Education shall
480 calculate the amount of the prior period unrealized required
481 local effort funds as specified in subparagraph 2. and the
482 millage required to generate that amount as specified in this
483 subparagraph. The Prior Period Funding Adjustment Millage shall
484 be the quotient of the prior period unrealized required local
485 effort funds divided by the current year taxable value certified
486 to the Commissioner of Education pursuant to sub-subparagraph
487 (a)1.a. This levy shall be in addition to the required local
488 effort millage certified pursuant to this subsection. Such
489 millage shall not affect the calculation of the current year's
490 required local effort, and the funds generated by such levy
491 shall not be included in the district's Florida Education
492 Finance Program allocation for that fiscal year. For purposes of
493 the millage to be included on the Notice of Proposed Taxes, the
494 Commissioner of Education shall adjust the required local effort

495 millage computed pursuant to paragraph (a) as adjusted by
496 paragraph (b) for the current year for any district that levies
497 a Prior Period Funding Adjustment Millage to include all Prior
498 Period Funding Adjustment Millage. For the purpose of this
499 paragraph, there shall be a Prior Period Funding Adjustment
500 Millage levied for each year certified by the Department of
501 Revenue pursuant to sub-subparagraph (a)2.a. since the previous
502 year certification and for which the calculation in sub-
503 subparagraph 2.b. is greater than zero.

504 2.a. As used in this subparagraph, the term:

505 (I) "Prior year" means a year certified under sub-
506 subparagraph (a)2.a.

507 (II) "Preliminary taxable value" means:

508 (A) If the prior year is the 2009-2010 fiscal year or
509 later, the taxable value certified to the Commissioner of
510 Education pursuant to sub-subparagraph (a)1.a.

511 (B) If the prior year is the 2008-2009 fiscal year or
512 earlier, the taxable value certified pursuant to the final
513 calculation as specified in former paragraph (b) as that
514 paragraph existed in the prior year.

515 (III) "Final taxable value" means the district's taxable
516 value as certified by the property appraiser pursuant to s.
517 193.122(2) or (3), if applicable. This is the certification that
518 reflects all final administrative actions of the value
519 adjustment board.

520 b. For purposes of this subsection and with respect to

521 each year certified pursuant to sub-subparagraph (a)2.a., if the
522 district's prior year preliminary taxable value is greater than
523 the district's prior year final taxable value, the prior period
524 unrealized required local effort funds are the difference
525 between the district's prior year preliminary taxable value and
526 the district's prior year final taxable value, multiplied by the
527 prior year district required local effort millage. If the
528 district's prior year preliminary taxable value is less than the
529 district's prior year final taxable value, the prior period
530 unrealized required local effort funds are zero.

531 c. For the 2016-2017 ~~2015-2016~~ fiscal year only, if a
532 district's prior period unrealized required local effort funds
533 and prior period district required local effort millage cannot
534 be determined because such district's final taxable value has
535 not yet been certified pursuant to s. 193.122(2) or (3), for the
536 2016 ~~2015~~ tax levy, the Prior Period Funding Adjustment Millage
537 for such fiscal year shall be levied, if not previously levied,
538 in 2016 ~~2015~~ in an amount equal to 75 percent of such district's
539 most recent unrealized required local effort for which a Prior
540 Period Funding Adjustment Millage was determined as provided in
541 this section. Upon certification of the final taxable value for
542 the ~~2012, 2013, or 2014~~ and 2015 tax rolls in accordance with s.
543 193.122(2) or (3), the Prior Period Funding Adjustment Millage
544 levied in ~~2015 and 2016~~ and 2017 shall be adjusted to include
545 any shortfall or surplus in the prior period unrealized required
546 local effort funds that would have been levied in ~~2014 or 2015~~

547 or 2016, had the district's final taxable value been certified
548 pursuant to s. 193.122(2) or (3) for the ~~2014 or~~ 2015 or 2016
549 tax levy. If this adjustment is made for a surplus, the
550 reduction in prior period millage may not exceed the prior
551 period funding adjustment millage calculated pursuant to
552 subparagraph 1. and sub-subparagraphs a. and b. and any
553 additional reduction shall be carried forward to the subsequent
554 fiscal year.

555 Section 12. The Legislature finds that this act fulfills
556 an important state interest.

557 Section 13. Except as otherwise expressly provided in this
558 act and except for this section, which shall take effect upon
559 this act becoming a law, this act shall take effect July 1,
560 2016.