

By Senator Forman

32-39-98

1                                   A bill to be entitled  
2           An act relating to ad valorem tax  
3           administration; amending s. 200.065, F.S.,  
4           which provides requirements for the  
5           determination of the millage levied by taxing  
6           authorities; revising the form of the notice of  
7           tax increase that must be published by school  
8           districts; excluding certain amounts from  
9           proposed operating budget expenditures for  
10          purposes of the budget summary notice that  
11          taxing authorities must publish; revising the  
12          form of the notice of tax for school capital  
13          outlay that must be published by school  
14          districts; providing an effective date.

15  
16 Be It Enacted by the Legislature of the State of Florida:

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18           Section 1. Paragraphs (c) and (l) of subsection (3)  
19          and paragraph (a) of subsection (9) of section 200.065,  
20          Florida Statutes, are amended to read:

21                   200.065 Method of fixing millage.--

22                   (3) The advertisement shall be no less than  
23          one-quarter page in size of a standard size or a tabloid size  
24          newspaper, and the headline in the advertisement shall be in a  
25          type no smaller than 18 point. The advertisement shall not be  
26          placed in that portion of the newspaper where legal notices  
27          and classified advertisements appear. The advertisement shall  
28          be published in a newspaper of general paid circulation in the  
29          county or in a geographically limited insert of such  
30          newspaper. The geographic boundaries in which such insert is  
31          circulated shall include the geographic boundaries of the

1 taxing authority. It is the legislative intent that, whenever  
2 possible, the advertisement appear in a newspaper that is  
3 published at least 5 days a week unless the only newspaper in  
4 the county is published less than 5 days a week, or that the  
5 advertisement appear in a geographically limited insert of  
6 such newspaper which insert is published throughout the taxing  
7 authority's jurisdiction at least twice each week. It is  
8 further the legislative intent that the newspaper selected be  
9 one of general interest and readership in the community and  
10 not one of limited subject matter, pursuant to chapter 50.

11 (c) For school districts which have proposed a millage  
12 rate in excess of 100 percent of the rolled-back rate computed  
13 pursuant to subsection (1) and which propose to levy nonvoted  
14 millage in excess of the minimum amount required pursuant to  
15 s. 236.02(6), the advertisement shall be in the following  
16 form:

17  
18 NOTICE OF PROPOSED TAX INCREASE  
19

20 The ...(name of school district)... will soon consider  
21 a measure to increase its property tax levy by ~~...(percentage~~  
22 ~~of increase over rolled-back rate)...~~ percent.

23 Last year's property tax levy:

24 A. Initially proposed tax levy.....\$XX,XXX,XXX

25 B. Less tax reductions due to Value Adjustment Board  
26 and other assessment changes.....(\$XX,XXX,XXX)

27 C. Actual property tax levy.....\$XX,XXX,XXX

28 This year's proposed tax levy.....\$XX,XXX,XXX

29 A portion of the tax levy is required under state law  
30 in order for the school board to receive \$...(amount A)... in  
31 state education grants. The required portion has ...(increased

1 or decreased)... by ...(amount B)... percent and represents  
2 approximately ...(amount C)... of the total proposed taxes.

3 The remainder of the taxes is proposed solely at the  
4 discretion of the school board.

5 All concerned citizens are invited to a public hearing  
6 on the tax increase to be held on ...(date and time)... at  
7 ...(meeting place)....

8 A DECISION on the proposed tax increase and the budget  
9 will be made at this hearing.

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11 1. AMOUNT A shall be an estimate, provided by the  
12 Department of Education, of the amount to be received in the  
13 current fiscal year by the district from state appropriations  
14 for the Florida Education Finance Program.

15 2. AMOUNT B shall be the percent increase over the  
16 rolled-back rate necessary to levy only the required local  
17 effort in the current fiscal year, computed as though in the  
18 preceding fiscal year only the required local effort was  
19 levied.

20 3. AMOUNT C shall be the quotient of required  
21 local-effort millage divided by the total proposed nonvoted  
22 millage, rounded to the nearest tenth and stated in words;  
23 however, the stated amount shall not exceed nine-tenths.

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25 (1) Any advertisement required pursuant to this  
26 section shall be accompanied by an adjacent notice meeting the  
27 budget summary requirements of s. 129.03(3)(b). Except for  
28 those taxing authorities proposing to levy ad valorem taxes  
29 for the first time, the following statement shall appear in  
30 the budget summary in boldfaced type immediately following the  
31 heading, if the applicable percentage is greater than zero:

1  
2 THE PROPOSED OPERATING BUDGET EXPENDITURES OF ...(name  
3 of taxing authority)... ARE ...(percent rounded to one decimal  
4 place)... MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.  
5

6 For purposes of this paragraph, "proposed operating budget  
7 expenditures" or "operating expenditures" means all moneys of  
8 the local government, including dependent special districts,  
9 that:

10 1. Were or could be expended during the applicable  
11 fiscal year, or

12 2. Were or could be retained as a balance for future  
13 spending in the fiscal year.  
14

15 ~~Provided~~, However, those moneys held in or used in trust,  
16 agency, or internal service funds, and expenditures of bond  
17 proceeds for capital outlay or for advanced refunded debt  
18 principal, shall be excluded. In addition, amounts included  
19 under "proposed operating budget expenditures" shall not  
20 include inventory, balances carried forward from the previous  
21 fiscal year, or amounts encumbered for payment for services  
22 which have not yet been paid out.

23 (9)(a) In addition to the notice required in  
24 subsection (3), a district school board shall publish a second  
25 notice of intent to levy additional taxes under s. 236.25(2).  
26 Such notice shall specify the projects or number of school  
27 buses anticipated to be funded by such additional taxes and  
28 shall be published in the size, within the time periods,  
29 adjacent to, and in substantial conformity with the  
30 advertisement required under subsection (3). The projects  
31 shall be listed in priority within each category as follows:

1 construction and remodeling; maintenance, renovation, and  
2 repair; motor vehicle purchases; new and replacement  
3 equipment; payments for educational facilities and sites due  
4 under a lease-purchase agreement; payments for renting and  
5 leasing educational facilities and sites; payments of loans  
6 approved pursuant to ss. 237.161 and 237.162; payment of costs  
7 of compliance with environmental statutes and regulations; and  
8 payment of costs of leasing relocatable educational  
9 facilities. The additional notice shall be in the following  
10 form, except that if the district school board is proposing to  
11 levy the same millage under s. 236.25(2) which it levied in  
12 the prior year, the words "continue to" shall be inserted  
13 before the word "impose" in the first sentence, and except  
14 that the second sentence of the second paragraph shall be  
15 deleted if the district is advertising pursuant to paragraph  
16 (3)(e):

17  
18 NOTICE OF TAX FOR SCHOOL  
19 CAPITAL OUTLAY  
20

21 The ...(name of school district)... will soon consider  
22 a measure to impose a ...(number)... mill property tax for the  
23 capital outlay projects listed herein.

24 This tax is in addition to the school board's proposed  
25 tax of ...(number)... mills for operating expenses and is  
26 proposed solely at the discretion of the school board. THE  
27 COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES  
28 AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

29 The capital outlay tax will generate approximately  
30 \$...(amount)..., to be used for the following projects:  
31

1                   ...(list of capital outlay projects)...

2

3           All concerned citizens are invited to a public hearing  
4 to be held on ...(date and time)... at ...(meeting place)....

5           A DECISION on the proposed CAPITAL OUTLAY TAXES will be  
6 made at this hearing.

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8           Section 2. This act shall take effect January 1, 1999.

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11                                   LEGISLATIVE SUMMARY

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13           Revises "TRIM" requirements for determination of the  
14 millage to be levied by taxing authorities. Revises the  
15 form of the notice of tax increase that must be published  
16 by school districts. Excludes certain amounts from  
17 proposed operating budget expenditures for purposes of  
18 the budget summary notice that taxing authorities must  
19 publish. Revises the form of the notice of tax for school  
20 capital outlay that must be published by school  
21 districts.

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