

By the Committee on Community Affairs and Senator Forman

316-1065A-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; revising the form of the notice
8 of tax for school capital outlay which must be
9 published by school districts; providing an
10 effective date.

11
12 Be It Enacted by the Legislature of the State of Florida:

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14 Section 1. Paragraph (c) of subsection (3) and
15 paragraph (a) of subsection (9) of section 200.065, Florida
16 Statutes, are amended to read:

17 200.065 Method of fixing millage.--

18 (3) The advertisement shall be no less than
19 one-quarter page in size of a standard size or a tabloid size
20 newspaper, and the headline in the advertisement shall be in a
21 type no smaller than 18 point. The advertisement shall not be
22 placed in that portion of the newspaper where legal notices
23 and classified advertisements appear. The advertisement shall
24 be published in a newspaper of general paid circulation in the
25 county or in a geographically limited insert of such
26 newspaper. The geographic boundaries in which such insert is
27 circulated shall include the geographic boundaries of the
28 taxing authority. It is the legislative intent that, whenever
29 possible, the advertisement appear in a newspaper that is
30 published at least 5 days a week unless the only newspaper in
31 the county is published less than 5 days a week, or that the

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

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

13
14 NOTICE OF PROPOSED TAX INCREASE
15

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

19 Last year's property tax levy:

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

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

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

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

25 A portion of the tax levy is required under state law
26 in order for the school board to receive \$...(amount A)... in
27 state education grants. The required portion has ...(increased
28 or decreased)... by ...(amount B)... percent and represents
29 approximately ...(amount C)... of the total proposed taxes.

30 The remainder of the taxes is proposed solely at the
31 discretion of the school board.

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

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

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7 1. AMOUNT A shall be an estimate, provided by the
8 Department of Education, of the amount to be received in the
9 current fiscal year by the district from state appropriations
10 for the Florida Education Finance Program.

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

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

20 (9)(a) In addition to the notice required in
21 subsection (3), a district school board shall publish a second
22 notice of intent to levy additional taxes under s. 236.25(2).
23 Such notice shall specify the projects or number of school
24 buses anticipated to be funded by such additional taxes and
25 shall be published in the size, within the time periods,
26 adjacent to, and in substantial conformity with the
27 advertisement required under subsection (3). The projects
28 shall be listed in priority within each category as follows:
29 construction and remodeling; maintenance, renovation, and
30 repair; motor vehicle purchases; new and replacement
31 equipment; payments for educational facilities and sites due

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

14
15 NOTICE OF TAX FOR SCHOOL
16 CAPITAL OUTLAY
17

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

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

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

28
29 ...(list of capital outlay projects)...
30
31

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

3 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
4 made at this hearing.

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

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7 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
8 COMMITTEE SUBSTITUTE FOR
9 Senate Bill 124

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10 The CS for SB 124 deletes a proposed provision that would have
11 amended s. 200.065(3)(c), F.S., to exclude certain
12 expenditures from the tally of "proposed operating budget
13 expenditures" in the TRIM Budget Summary notice. In addition,
14 the CS includes the word "PROPOSED" in the Notice of Tax for
15 School Capital Outlay advertisement required by s.
16 200.065(9)(a), F.S.

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