

By the Committee on Finance & Taxation and Representative
Eggelletion

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; revising the form of the notice of
9 tax for school capital outlay that must be
10 published by school districts; providing an
11 effective date.

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

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

18 200.065 Method of fixing millage.--

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

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

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

14
15 NOTICE OF PROPOSED TAX INCREASE
16

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

20 Last year's property tax levy:

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

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

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

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

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

31

1 The remainder of the taxes is proposed solely at the
2 discretion of the school board.

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

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

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

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

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

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

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

16
17 NOTICE OF TAX FOR SCHOOL
18 CAPITAL OUTLAY
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20 The ...(name of school district)... will soon consider
21 a measure to impose a ...(number)... mill property tax for the
22 capital outlay projects listed herein.

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

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

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

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

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

Section 2. This act shall take effect January 1 of the year following the year in which enacted.