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2 An act relating to funds distributed to local
3 governments; amending s. 236.081, F.S.;
4 amending the prerequisites to excluding from
5 the computation of district required local
6 effort the assessed value of property that is
7 the subject of litigation; creating s. 218.66,
8 F.S.; providing for a special distribution of
9 funds from the Local Government Half-cent Sales
10 Tax Clearing Trust Fund to a county or
11 municipality under certain conditions;
12 providing an appropriation to the Columbia
13 County School District; providing a
14 contingency; providing an effective date.

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

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18 Section 1. Paragraph (d) of subsection (4) of section
19 236.081, Florida Statutes, as amended by section 1 of chapter
20 97-380, Laws of Florida, is amended to read:

21 236.081 Funds for operation of schools.--If the annual
22 allocation from the Florida Education Finance Program to each
23 district for operation of schools is not determined in the
24 annual appropriations act or the substantive bill implementing
25 the annual appropriations act, it shall be determined as
26 follows:

27 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL
28 EFFORT.--The Legislature shall prescribe the aggregate
29 required local effort for all school districts collectively as
30 an item in the General Appropriations Act for each fiscal
31 year. The amount that each district shall provide annually

1 toward the cost of the Florida Education Finance Program for
2 kindergarten through grade 12 programs shall be calculated as
3 follows:

4 (d) Exclusion.--In those instances in which:

5 1. There is litigation either attacking the authority
6 of the property appraiser to include certain property on the
7 tax assessment roll as taxable property or contesting the
8 assessed value of certain property on the tax assessment
9 roll, and

10 2. The assessed value of the property in contest
11 involves more than 6 ~~10~~ percent of the total nonexempt
12 assessment roll, and

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14 the assessed value of the property in contest shall be
15 excluded from the taxable value for school purposes for
16 purposes of computing the district required local effort.

17 Section 2. Section 218.66, Florida Statutes, is
18 created to read:

19 218.66 Special distributions for contested property
20 taxes.--

21 (1) In the event that an action to contest a tax
22 assessment is brought by a taxpayer in a county or
23 municipality participating in the distribution of half-cent
24 sales tax proceeds pursuant to s. 218.61 and the difference
25 between the good-faith payment made by that taxpayer pursuant
26 to s. 194.171(3) and the taxes that would have been paid on
27 the property appraiser's tax assessment is greater than 6
28 percent of the total assessed taxes for the county or
29 municipality, the county or municipality qualifies for a
30 special distribution of funds from the Local Government

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1 Half-cent Sales Tax Clearing Trust Fund as provided in this
2 section.

3 (2) The determination of eligibility for the special
4 distribution pursuant to this section and the amount of the
5 distribution shall be calculated based on the total of
6 district-wide millage levies by the county or municipality.
7 The distribution shall be made upon application to the
8 Department of Revenue by a qualified county or municipality in
9 which the action to contest a tax assessment has not been
10 resolved by July 1 of the year following the year in which the
11 tax was assessed. Distributions shall be made prior to
12 September 30 of that year and shall be in an amount equal to
13 95 percent of the difference between the good faith payment by
14 the taxpayer and the taxes that would have been paid on the
15 property appraiser's tax assessment. Counties or
16 municipalities receiving such distributions must use the
17 revenue in the same manner prescribed for the ad valorem
18 revenue which the distribution replaces. In calculating the
19 distribution to participating county and municipal governments
20 pursuant to s. 218.61, the amount earmarked for distribution
21 within each county pursuant to s. 218.61(2) shall be reduced
22 by a portion of the amount required for the special
23 distribution equal to its proportionate share of total moneys
24 remitted for distribution by sales tax dealers located in all
25 counties.

26 (3) Upon resolution of the action to contest the tax
27 assessment, any county or municipality which received a
28 special distribution pursuant to this section shall
29 immediately repay to the Local Government Half-cent Sales Tax
30 Clearing Trust Fund the full amount of any tax revenues
31 received as a result of the resolution. In calculating the

1 distribution to participating county and municipal governments
2 pursuant to s. 218.61, the amount earmarked for distribution
3 within each county pursuant to s. 218.61(2) shall be increased
4 by a portion of the amount of such repayment equal to its
5 proportionate share of total moneys remitted for distribution
6 by sales tax dealers located in all counties.

7 Section 3. The sum of \$13,244,151 is appropriated for
8 fiscal year 1998-1999 from the Public Education and Capital
9 Outlay Debt Service Trust Fund to the Columbia County School
10 District for the Ft. White High School. No funds shall be
11 released for this project before the Special Facilities Review
12 Commission has approved said project.

13 Section 4. This act shall take effect upon becoming a
14 law.

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