Florida House of Representatives - 1999 CS/HB 413 By the Committee on Education/K-12 and Representative Sorensen

A bill to be entitled 1 2 An act relating to educational finance; 3 amending s. 236.081, F.S.; revising the limitation on the percentage of a school 4 5 district's total K-12 Florida Education Finance Program calculation that may be produced by the 6 7 district's revenue from required local effort 8 millage for certain counties; providing an effective date. 9 10 11 Be It Enacted by the Legislature of the State of Florida: 12 13 Section 1. Paragraph (a) of subsection (4) of section 14 236.081, Florida Statutes, 1998 Supplement, is amended to 15 read: 16 236.081 Funds for operation of schools.--If the annual allocation from the Florida Education Finance Program to each 17 district for operation of schools is not determined in the 18 19 annual appropriations act or the substantive bill implementing 20 the annual appropriations act, it shall be determined as follows: 21 22 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT. -- The Legislature shall prescribe the aggregate 23 required local effort for all school districts collectively as 24 25 an item in the General Appropriations Act for each fiscal 26 year. The amount that each district shall provide annually 27 toward the cost of the Florida Education Finance Program for 28 kindergarten through grade 12 programs shall be calculated as 29 follows: 30 (a) Estimated taxable value calculations.--31

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1.a. Not later than 2 working days prior to July 19, 1 2 the Department of Revenue shall certify to the Commissioner of 3 Education its most recent estimate of the taxable value for school purposes in each school district and the total for all 4 5 school districts in the state for the current calendar year б based on the latest available data obtained from the local 7 property appraisers. Not later than July 19, the commissioner 8 shall compute a millage rate, rounded to the next highest one one-thousandth of a mill, which, when applied to 95 percent of 9 the estimated state total taxable value for school purposes, 10 11 would generate the prescribed aggregate required local effort 12 for that year for all districts. The commissioner shall 13 certify to each district school board the millage rate, 14 computed as prescribed in this subparagraph, as the minimum millage rate necessary to provide the district required local 15 16 effort for that year.

The General Appropriations Act shall direct the 17 b. computation of the statewide adjusted aggregate amount for 18 19 required local effort for all school districts collectively 20 from ad valorem taxes to ensure that no school district's revenue from required local effort millage will produce more 21 than 90 percent of the district's total K-12 Florida Education 22 Finance Program calculation, and the adjustment of the 23 24 required local effort millage rate of each district that 25 produces more than 90 percent of its total Florida Education 26 Finance Program entitlement to a level that will produce only 27 90 percent of its total Florida Education Finance Program 28 entitlement. The General Appropriations Act shall also direct 29 that, for any county whose millage has been adjusted as provided in this sub-subparagraph and where more than 90 30 percent of the area of the county is owned by governmental 31

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entities or public land trusts, the required local effort millage rate shall be further adjusted to a level that will produce only 80 percent of its total Florida Education Finance Program entitlement. 2. As revised data are received from property б appraisers, the Department of Revenue shall amend the certification of the estimate of the taxable value for school purposes. The Commissioner of Education, in administering the provisions of subparagraph (9)(a)2., shall use the most recent taxable value for the appropriate year. Section 2. This act shall take effect upon becoming a law. 

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