



HB 1817

2003

A bill to be entitled

An act relating to determinations of ad valorem tax millage; amending s. 200.065, F.S.; including real and tangible personal property assessed for the first time as substantially complete and no longer construction work in progress within an exclusion of certain properties from a method of computing a millage rate; amending s. 200.071, F.S.; specifying that charter counties are not prohibited from establishing annual revenue limitations on ad valorem tax levies under certain circumstances; providing limitations; providing an effective date.

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

Section 1. Subsection (1) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.--

(1) Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under s. 195.073(3), as applicable to that taxing authority. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, including both real and tangible personal property assessed for the first time as substantially complete and no longer construction work in progress, additions to structures, deletions, increases in the value of improvements that have undergone a substantial



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31 rehabilitation which increased the assessed value of such
 32 improvements by at least 100 percent, and property added due to
 33 geographic boundary changes, will provide the same ad valorem
 34 tax revenue for each taxing authority as was levied during the
 35 prior year. That millage rate shall be known as the "rolled-back
 36 rate." The information provided pursuant to this subsection
 37 shall also be sent to the tax collector by the property
 38 appraiser at the time it is sent to each taxing authority.

39 Section 2. Subsection (1) of section 200.071, Florida
 40 Statutes, is amended to read:

41 200.071 Limitation of millage; counties.--

42 (1)(a) Except as otherwise provided herein, no ad valorem
 43 tax millage shall be levied against real property and tangible
 44 personal property by counties in excess of 10 mills, except for
 45 voted levies.

46 (b) Charter counties exercising all powers of local self-
 47 government are not prohibited from establishing annual revenue
 48 limitations on ad valorem tax levies, provided the electors are
 49 authorized to approve any levy not exceeding the
 50 constitutionally established limit and there is a means for
 51 providing funding in the event of a disaster or emergency.

52 Section 3. This act shall take effect upon becoming a law.