

By Senator Haridopolos

26-2114-03

1                                   A bill to be entitled  
 2           An act relating to determinations of ad valorem  
 3           tax millage; amending s. 200.065, F.S.;  
 4           including real and tangible personal property  
 5           assessed for the first time as substantially  
 6           complete and no longer construction work in  
 7           progress within an exclusion of certain  
 8           properties from a method of computing a millage  
 9           rate; amending s. 200.071, F.S.; specifying  
 10          that charter counties are not prohibited from  
 11          limiting, by referendum, the amount of revenue  
 12          raised from ad valorem taxes under certain  
 13          circumstances; providing limitations; providing  
 14          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. Subsection (1) of section 200.065, Florida  
 19 Statutes, is amended to read:

20           200.065 Method of fixing millage.--

21           (1) Upon completion of the assessment of all property  
 22 pursuant to s. 193.023, the property appraiser shall certify  
 23 to each taxing authority the taxable value within the  
 24 jurisdiction of the taxing authority. This certification shall  
 25 include a copy of the statement required to be submitted under  
 26 s. 195.073(3), as applicable to that taxing authority. The  
 27 form on which the certification is made shall include  
 28 instructions to each taxing authority describing the proper  
 29 method of computing a millage rate which, exclusive of new  
 30 construction, including both real and tangible personal  
 31 property assessed for the first time as substantially complete

1 and no longer construction work in progress, additions to  
2 structures, deletions, increases in the value of improvements  
3 that have undergone a substantial rehabilitation which  
4 increased the assessed value of such improvements by at least  
5 100 percent, and property added due to geographic boundary  
6 changes, will provide the same ad valorem tax revenue for each  
7 taxing authority as was levied during the prior year. That  
8 millage rate shall be known as the "rolled-back rate." The  
9 information provided pursuant to this subsection shall also be  
10 sent to the tax collector by the property appraiser at the  
11 time it is sent to each taxing authority.

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

14 200.071 Limitation of millage; counties.--

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

19 (b) Charter counties exercising all powers of local  
20 self-government are not prohibited from limiting, by  
21 referendum, the amount of revenue that can be raised from ad  
22 valorem taxes, if the electors are authorized to approve any  
23 levy not exceeding the established limit and there is a means  
24 which provides funding in the event of a disaster or  
25 emergency. However, excluded from this provision are the ad  
26 valorem tax revenues necessary to fund state-mandated unfunded  
27 requirements and fixed capital outlay required by federal  
28 court order. In any charter county with an enacted referendum,  
29 in order to exclude such additional mandates, the county shall  
30 enact a resolution identifying each program and associated  
31 revenue required for funding.

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

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5 SENATE SUMMARY

6 Includes real and tangible personal property assessed for  
7 the first time as substantially complete within the  
8 exclusion provided for new construction for purposes of  
9 computing tax millage. Authorizes charter counties to  
limit, by referendum, the amount of revenue raised from  
ad valorem taxes if there is a means to provide funds in  
the event of a disaster or emergency.

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