

CHAMBER ACTION

1 The Committee on Local Government & Veterans' Affairs recommends
2 the following:

3
4 **Committee Substitute**

5 Remove the entire bill and insert:

6 A bill to be entitled

7 An act relating to property taxes; amending s. 200.071,
8 F.S.; authorizing counties to cap annual growth in ad
9 valorem tax revenues by charter; providing requirements
10 and limitations; providing an exception; prohibiting ad
11 valorem tax levies by counties in excess of amounts
12 specified in the county charter; prohibiting ad valorem
13 tax levies by counties through municipal service taxing
14 units in excess of amounts specified in the ordinance
15 establishing the unit; providing an effective date.

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

18
19 Section 1. Subsections (1) and (3) of section 200.071,
20 Florida Statutes, are amended to read:

21 200.071 Limitation of millage; counties.--

22 (1)(a) Except as otherwise provided herein, no ad valorem
23 tax millage shall be levied against real property and tangible

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24 | personal property by counties in excess of 10 mills or the
25 | amount specified in the county charter, whichever is less,
26 | except for voted levies.

27 | (b) A county may cap, through a provision in its charter,
28 | the annual growth in ad valorem tax revenues. Any such cap may
29 | not restrict the annual growth at a rate below the lesser of 3
30 | percent or the Consumer Price Index as defined in s.
31 | 193.155(1)(b). Any such cap specified in a county charter must
32 | allow for the cap to be overcome by a finding of necessity due
33 | to emergency or critical need by a super-majority vote of the
34 | county commission. In applying the increase or growth cap, the
35 | county shall compute a millage rate which, exclusive of new
36 | construction, additions to structures, deletions, increases in
37 | the value of improvements that have undergone a substantial
38 | rehabilitation which increased the assessed value of such
39 | improvements by at least 100 percent, and property added due to
40 | geographic boundary changes, will provide the same ad valorem
41 | tax revenue for each taxing authority as was levied during the
42 | prior year. It is the rate that shall be subject to any cap in
43 | growth or increase or ad valorem revenues established by county
44 | charter. In preparing their respective budgets for submittal to
45 | the county commission, and notwithstanding any other provision
46 | of law, constitutional and charter officers are required to
47 | comply with any cap in growth established by county charter when
48 | submitting their respective budgets to the county commission.

49 | (3) Any county which, through a municipal service taxing
50 | unit, provides services or facilities of the kind or type
51 | commonly provided by municipalities, may levy, in addition to

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52 | the millages otherwise provided in this section, against real
53 | property and tangible personal property within each such
54 | municipal service taxing unit an ad valorem tax millage not in
55 | excess of 10 mills, or the amount specified in the ordinance
56 | establishing the municipal service taxing unit, whichever is
57 | less, to pay for such services or facilities provided with the
58 | funds obtained through such levy within such municipal service
59 | taxing unit.

60 | Section 2. This act shall take effect January 1, 2005.