

A bill to be entitled

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

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

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

200.071 Limitation of millage; counties.--

(1)(a) Except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties in excess of 10 mills or the amount specified in the county charter, whichever is less, as provided in paragraph (b), except for voted levies.

(b) A county may cap, through a provision in its charter, the annual growth in ad valorem tax revenues. Any such cap may not restrict the annual growth at a rate below the lesser of 3 percent or the Consumer Price Index as defined in s. 193.155(1)(b). Any such cap specified in a county charter must allow for the cap to be overcome by a finding of necessity due to emergency or critical need by a super-majority vote of the

29 county commission. In applying the increase or growth cap, the
30 county shall compute a millage rate which, exclusive of new
31 construction, additions to structures, deletions, increases in
32 the value of improvements that have undergone a substantial
33 rehabilitation which increased the assessed value of such
34 improvements by at least 100 percent, and property added due to
35 geographic boundary changes, will provide the same ad valorem
36 tax revenue for each taxing authority as was levied during the
37 prior year. It is the rate that shall be subject to any cap in
38 growth or increase or ad valorem revenues established by county
39 charter. In preparing their respective budgets for submittal to
40 the county commission, and notwithstanding any other provision
41 of law, constitutional and charter officers are required to
42 comply with any cap in growth established by county charter when
43 submitting their respective budgets to the county commission.

44 (3) Any county which, through a municipal service taxing
45 unit, provides services or facilities of the kind or type
46 commonly provided by municipalities, may levy, in addition to
47 the millages otherwise provided in this section, against real
48 property and tangible personal property within each such
49 municipal service taxing unit an ad valorem tax millage not in
50 excess of 10 mills, or an amount specified in the ordinance
51 establishing the municipal service taxing unit, if any,
52 whichever is less, to pay for such services or facilities
53 provided with the funds obtained through such levy within such
54 municipal service taxing unit.

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