

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative Johnson offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 335 and 336, insert:

5 Section 10. Paragraph (c) of subsection (4) of section  
6 1011.62, Florida Statutes, is amended to read:

7 1011.62 Funds for operation of schools.--If the annual  
8 allocation from the Florida Education Finance Program to each  
9 district for operation of schools is not determined in the  
10 annual appropriations act or the substantive bill implementing  
11 the annual appropriations act, it shall be determined as  
12 follows:

13 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.--The  
14 Legislature shall prescribe the aggregate required local effort  
15 for all school districts collectively as an item in the General  
16 Appropriations Act for each fiscal year. The amount that each

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17 district shall provide annually toward the cost of the Florida  
18 Education Finance Program for kindergarten through grade 12  
19 programs shall be calculated as follows:

20 (c) Equalization of required local effort.--

21 1. The Department of Revenue shall include with its  
22 certifications provided pursuant to paragraph (a) its most  
23 recent determination of the assessment level of the prior year's  
24 assessment roll for each county and for the state as a whole.

25 2. The Commissioner of Education shall adjust the required  
26 local effort millage of each district for the current year,  
27 computed pursuant to paragraph(a), as follows:

28 a. The equalization factor for the prior year's assessment  
29 roll of each district shall be multiplied by 95 percent of the  
30 taxable value for school purposes shown on that roll and by the  
31 prior year's required local-effort millage, exclusive of any  
32 equalization adjustment made pursuant to this paragraph. The  
33 dollar amount so computed shall be the additional required local  
34 effort for equalization for the current year.

35 b. Such equalization factor shall be computed as the  
36 quotient of the prior year's assessment level of the state as a  
37 whole divided by the prior year's assessment level of the  
38 county, from which quotient shall be subtracted 1.

39 c. The dollar amount of additional required local effort  
40 for equalization for each district shall be converted to a  
41 millage rate, based on 95 percent of the current year's taxable  
42 value for that district, and added to the required local effort  
43 millage determined pursuant to paragraph (a).

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44 3. Notwithstanding the limitations imposed pursuant to s.  
45 1011.71(1), the total required local-effort millage, including  
46 additional required local effort for equalization, shall be an  
47 amount not to exceed 10 minus the maximum millage allowed as  
48 nonvoted discretionary millage, exclusive of millage authorized  
49 pursuant to s. 1011.71(2). Nothing herein shall be construed to  
50 allow a millage in excess of that authorized in s. 9, Art. VII  
51 of the State Constitution.

52 4. For the purposes of this chapter, the term "assessment  
53 level" means the value-weighted mean assessment ratio for the  
54 county or state as a whole, as determined pursuant to s.  
55 195.096, or as subsequently adjusted. However, for those parcels  
56 studied pursuant to s. 195.096(3)(a)1. which are receiving the  
57 assessment limitation set forth in s. 193.155, and for which the  
58 assessed value is less than the just value, the department shall  
59 use the assessed value in the numerator and the denominator of  
60 such assessment ratio. In the event a court has adjudicated that  
61 the department failed to establish an accurate estimate of an  
62 assessment level of a county and recomputation resulting in an  
63 accurate estimate based upon the evidence before the court was  
64 not possible, that county shall be presumed to have an  
65 assessment level equal to that of the state as a whole.

66 5. If, in the prior year, taxes were levied against an  
67 interim assessment roll pursuant to s. 193.1145, the assessment  
68 level and prior year's nonexempt assessed valuation used for the  
69 purposes of this paragraph shall be those of the interim  
70 assessment roll.

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71           Section 11. The amendment made by this act to s.  
72 1011.62(4)(c)4., Florida Statutes, applies to the certifications  
73 of the 2004 and later levels of assessment. It is the intent of  
74 the Legislature that the use of just value instead of assessed  
75 value for property assessed pursuant to s. 193.155, Florida  
76 Statutes, for the calculation of such levels for any  
77 certification made pursuant to s. 1011.62(4)(c)4. or former s.  
78 236.081(4)(c)4., Florida Statutes, prior to the 2004 tax roll is  
79 validated and ratified.

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82 ===== T I T L E   A M E N D M E N T =====

83           Remove line 38 and insert:  
84 the form of the notice; amending s. 1011.62, F.S.; prescribing  
85 the method by which the Department of Revenue is required to  
86 calculate the assessment level for purposes of equalizing the  
87 required local effort to fund the operation of schools;  
88 specifying that the provisions of the act apply to the  
89 assessment level for 2004 and after; ratifying any certification  
90 made under prior provisions of law; repealing s. 373.516, F.S.,  
91 relating