

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative Needelman offered the following:

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3 **Amendment (with directory and title amendments)**

4 On page 15, between lines 4 and 5, insert:

5 Section 12. Subsections (1) and (3) of section 200.071,
6 Florida Statutes, are amended to read:

7 200.071 Limitation of millage; counties.--

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

13 (b) A county may cap, through a provision in its charter,
14 the annual growth in ad valorem tax revenues. Any such cap may
15 not restrict the annual growth at a rate below the lesser of 3
16 percent or the Consumer Price Index as defined in s.

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17 193.155(1)(b). Any such cap specified in a county charter must
18 allow for the cap to be overcome by a finding of necessity due
19 to emergency or critical need by a super-majority vote of the
20 county commission. In applying the increase or growth cap, the
21 county shall compute a millage rate which, exclusive of new
22 construction, additions to structures, deletions, increases in
23 the value of improvements that have undergone a substantial
24 rehabilitation which increased the assessed value of such
25 improvements by at least 100 percent, and property added due to
26 geographic boundary changes, will provide the same ad valorem
27 tax revenue for each taxing authority as was levied during the
28 prior year. It is the rate that shall be subject to any cap in
29 growth or increase or ad valorem revenues established by county
30 charter. In preparing their respective budgets for submittal to
31 the county commission, and notwithstanding any other provision
32 of law, constitutional and charter officers are required to
33 comply with any cap in growth established by county charter when
34 submitting their respective budgets to the county commission.

35 (3) Any county which, through a municipal service taxing
36 unit, provides services or facilities of the kind or type
37 commonly provided by municipalities, may levy, in addition to
38 the millages otherwise provided in this section, against real
39 property and tangible personal property within each such
40 municipal service taxing unit an ad valorem tax millage not in
41 excess of 10 mills, or an amount specified in the ordinance
42 establishing the municipal service taxing unit, if any,
43 whichever is less, to pay for such services or facilities

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44 provided with the funds obtained through such levy within such
45 municipal service taxing unit.

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

49 On page 2, line 21,after the semicolon, insert:
50 amending s. 200.071, F.S.; authorizing counties to cap annual
51 growth in ad valorem tax revenues by charter; providing
52 requirements and limitations; providing an exception;
53 prohibiting ad valorem tax levies by counties in excess of
54 amounts specified in the county charter; prohibiting ad valorem
55 tax levies by counties through municipal service taxing units in
56 excess of amounts specified in the ordinance establishing the
57 unit;