

By the Committee on Comprehensive Planning; and Senator Atwater

316-2656-04

1 A bill to be entitled

2 An act relating to property taxes; amending s.

3 200.071, F.S.; authorizing counties to cap

4 annual growth in ad valorem tax revenues by

5 charter; providing requirements and

6 limitations; providing an exception;

7 prohibiting ad valorem tax levies by counties

8 in excess of amounts specified in the county

9 charter; prohibiting ad valorem tax levies by

10 counties through municipal service taxing units

11 in excess of amounts specified in the ordinance

12 establishing the unit; providing an effective

13 date.

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

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17 Section 1. Subsections (1) and (3) of section 200.071,

18 Florida Statutes, are amended to read:

19 200.071 Limitation of millage; counties.--

20 (1)(a) Except as otherwise provided herein, no ad

21 valorem tax millage shall be levied against real property and

22 tangible personal property by counties in excess of 10 mills

23 or the amount specified in the county charter, whichever is

24 less, except for voted levies.

25 (b) A county may cap, through a provision in its

26 charter, the annual growth in ad valorem tax revenues. Any

27 such cap may not restrict the annual growth at a rate below

28 the lesser of 3 percent or the Consumer Price Index as defined

29 in s. 193.155(1)(b). Any such cap specified in a county

30 charter must allow for the cap to be overcome by a finding of

31 necessity due to emergency or critical need by a

1 super-majority vote of the county commission. In applying the
2 increase or growth cap, the county shall compute a millage
3 rate that, exclusive of new construction, additions to
4 structures, deletions, increases in the value of improvements
5 that have undergone a substantial rehabilitation and that
6 increased the assessed value of such improvements by at least
7 100 percent, and property added due to geographic boundary
8 changes, will provide the same ad valorem tax revenue for each
9 taxing authority as was levied during the prior year. That
10 rate shall be subject to any cap in growth or increase or ad
11 valorem revenues established by county charter. In preparing a
12 budget for submittal to the county commission, and
13 notwithstanding any other provision of law contrary to this
14 section, each constitutional and charter officer shall comply
15 with any cap in growth established by the county.

16 (3) Any county which, through a municipal service
17 taxing unit, provides services or facilities of the kind or
18 type commonly provided by municipalities, may levy, in
19 addition to the millages otherwise provided in this section,
20 against real property and tangible personal property within
21 each such municipal service taxing unit an ad valorem tax
22 millage not in excess of 10 mills, or the amount specified in
23 the ordinance establishing the municipal service taxing unit,
24 whichever is less, to pay for such services or facilities
25 provided with the funds obtained through such levy within such
26 municipal service taxing unit.

27 Section 2. This act shall take effect January 1, 2005.
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 2702

The CS differs from the bill as filed in that it specifies the extent of the cap allowed on county millage rates; allows counties to exceed the cap in an emergency; and requires constitutional and charter officers to comply with the cap when submitting their respective budgets in the county commission.