



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, 2006.  
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SENATE SUMMARY

Authorizes a charter county to limit the annual growth of its ad valorem tax revenues by amendment to the charter. Prohibits a rate cap that is lower than 3 percent or the rate of the Consumer Price Index, whichever is less. Provides for the limitation to be overcome by certain findings and a super-majority vote of the county commission. Authorizes a county to limit the ad valorem tax millage within a municipal service taxing unit by ordinance.