

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

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

29 Section 2. This act shall take effect January 1, 2007.
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
SB 1508

This committee substitute clarifies that a charter county may limit the growth of its property tax revenues by limiting its millage rate to the rate that raises the amount of revenue allowed by the growth rate cap set in the charter. It requires that the referendum capping the growth of property tax revenue must be approved by a 3/5 vote and it strikes the requirement that the budgets of constitutional officers of the county comply with the growth cap.