

By the Committees on General Government Appropriations;
Government Efficiency Appropriations; and Senator Haridopolos

601-2262-06

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 if approved by a three-fifths vote of
6 the electorate; providing requirements and
7 limitations; providing an exception;
8 prohibiting ad valorem tax levies by counties
9 in excess of amounts specified in the county
10 charter; prohibiting ad valorem tax levies by
11 counties through municipal service taxing units
12 in excess of amounts specified in the ordinance
13 establishing the unit; providing an effective
14 date.

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

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18 Section 1. Subsections (1) and (3) of section 200.071,
19 Florida Statutes, are amended to read:

20 200.071 Limitation of millage; counties.--

21 (1)(a) Except as otherwise provided herein, no ad
22 valorem tax millage shall be levied against real property and
23 tangible personal property by counties in excess of 10 mills
24 or the ad valorem tax millage calculated pursuant to paragraph
25 (b), whichever is less, except for voted levies.

26 (b) A county may cap, through a provision in its
27 charter, the annual growth in ad valorem tax revenues if
28 approved by a three-fifths vote of the electorate of the
29 county. Any such cap may not restrict the annual growth at a
30 rate below the lesser of 3 percent or the Consumer Price Index
31 as defined in s. 193.155(1)(b). Any such cap specified in a

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. If in any year
14 the revenue growth of a county is less than the maximum rate
15 provided in its charter, the next year's allowable revenue
16 growth shall be based upon the previous year's maximum revenue
17 instead of its actual revenue.

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
CS for SB 1508

Prevents a one-time revenue reduction from permanently
reducing the amount of property tax revenue available to fund
local government.

Removes references to the budgets of charter officers.