

1 calendar year as initially reported by the United States
2 Department of Labor, Bureau of Labor Statistics, plus 3
3 percentage points.

4 Section 2. Subsection (1) of section 200.065, Florida
5 Statutes, is amended to read:

6 200.065 Method of fixing millage.--

7 (1) Upon completion of the assessment of all property
8 pursuant to s. 193.023, the property appraiser shall certify
9 to each taxing authority the taxable value within the
10 jurisdiction of the taxing authority. This certification shall
11 include a copy of the statement required to be submitted under
12 s. 195.073(3), as applicable to that taxing authority. The
13 form on which the certification is made shall include
14 instructions to each taxing authority describing the proper
15 method of computing a millage rate which, exclusive of new
16 construction, additions to structures, deletions, increases in
17 the value of improvements that have undergone a substantial
18 rehabilitation which increased the assessed value of such
19 improvements by at least 100 percent, and property added due
20 to geographic boundary changes, will provide the same ad
21 valorem tax revenue for each taxing authority as was levied
22 during the prior year. That millage rate shall be known as the
23 "rolled-back rate." The form must also include instructions to
24 each taxing authority describing the proper method of
25 computing that millage rate that would result in a loss of
26 eligibility to participate in the local government half-cent
27 sales tax under s. 218.63, if applicable. The information
28 provided pursuant to this subsection shall also be sent to the
29 tax collector by the property appraiser at the time it is sent
30 to each taxing authority.

31 Section 3. This act shall take effect July 1, 2006.

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SENATE SUMMARY

Provides that a local government may not participate in receiving revenues from the local government half-cent sales tax in a given year if the government levies a millage rate in excess of a rate calculated as specified. Requires that instructions for calculating such maximum millage be included on the form on which the property appraiser certifies to each taxing authority the taxable value within its jurisdiction.