Florida Senate - 2006

By Senator Lynn

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7-1427-06
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1	A bill to be entitled
2	An act relating to ad valorem taxation;
3	amending s. 218.63, F.S.; providing that a
4	local government may not participate in
5	receiving revenues from the local government
б	half-cent sales tax in a given year if the
7	government levies a millage rate in excess of a
8	rate calculated as specified; amending s.
9	200.065, F.S.; requiring that instructions for
10	calculating such maximum millage be included on
11	the form on which the property appraiser
12	certifies to each taxing authority the taxable
13	value within the taxing authority's
14	jurisdiction; providing an effective date.
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16	Be It Enacted by the Legislature of the State of Florida:
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18	Section 1. Subsection (3) is added to section 218.63,
19	Florida Statutes, to read:
20	218.63 Participation requirements
21	(3)(a) If in any year a unit of local government
22	levies a millage rate in excess of the maximum millage rate as
23	calculated in paragraph (b), not including any millage levied
24	pursuant to a referendum held in that year, that unit of local
25	government may not participate in the local government
26	half-cent sales tax during the next fiscal year.
27	(b) The maximum millage rate under paragraph (a) shall
28	be calculated as the rolled-back rate as defined in s.
29	200.065, adjusted by the percentage change in the Consumer
30	Price Index for All Urban Consumers, U.S. City Average, all
31	items 1967=100, or successor reports for the preceding
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1 calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, plus 3 2 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 to each taxing authority the taxable value within the 9 10 jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under 11 12 s. 195.073(3), as applicable to that taxing authority. The 13 form on which the certification is made shall include instructions to each taxing authority describing the proper 14 method of computing a millage rate which, exclusive of new 15 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 improvements by at least 100 percent, and property added due 19 to geographic boundary changes, will provide the same ad 20 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 each taxing authority describing the proper method of 2.4 computing that millage rate that would result in a loss of 25 eligibility to participate in the local government half-cent 26 27 sales tax under s. 218.63, if applicable. The information 2.8 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. Section 3. This act shall take effect July 1, 2006. 31

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2	SENATE SUMMARY
3	Provides that a local government may not participate in
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5	millage rate in excess of a rate calculated as specified. Requires that instructions for calculating such maximum
6	millage be included on the form on which the property appraiser certifies to each taxing authority the taxable value within its jurisdiction.
7	value within its jurisdiction.
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