

1 A bill to be entitled
 2 An act relating to property tax administration; amending
 3 s. 218.63, F.S.; prohibiting certain local governments
 4 from participating in the local government half-cent sales
 5 tax under certain circumstances; providing a methodology
 6 for calculating a maximum millage rate for such local
 7 governments under certain circumstances; amending s.
 8 200.065, F.S.; requiring a certification form to contain
 9 certain millage rate computation instructions relating to
 10 loss of eligibility to participate in the local government
 11 half-cent sales tax; specifying a required vote to adopt a
 12 certain millage rate; requiring the Department of Revenue
 13 to employ the Usability Center at Florida State University
 14 for certain property tax and non-ad valorem assessment
 15 notice study purposes; providing study requirements;
 16 specifying notice requirements; requiring a report to the
 17 Governor and Legislature; providing an appropriation;
 18 providing an effective date.

19
 20 Be It Enacted by the Legislature of the State of Florida:

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 22 Section 1. Subsection (3) is added to section 218.63,
 23 Florida Statutes, to read:

24 218.63 Participation requirements.--

25 (3) (a) If a unit of local government levies in any year a
 26 millage rate, not including any millage levied pursuant to a
 27 referendum held in that year, in excess of the maximum millage
 28 rate as calculated in paragraph (b), that unit of local

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29 government may not participate in the local government half-cent
30 sales tax during the next state fiscal year.

31 (b) The maximum millage rate under paragraph (a) shall be
32 calculated as the rolled-back rate as defined in s. 200.065,
33 adjusted by the sum of the percentage change in the Consumer
34 Price Index for all urban consumers, U.S. City Average, all
35 items 1967=100, or successor reports for the preceding calendar
36 year as initially reported by the United States Department of
37 Labor, Bureau of Labor Statistics, plus 3 percentage points.

38 Section 2. Subsection (1) and paragraph (e) of subsection
39 (2) of section 200.065, Florida Statutes, are amended to read:

40 200.065 Method of fixing millage.--

41 (1) Upon completion of the assessment of all property
42 pursuant to s. 193.023, the property appraiser shall certify to
43 each taxing authority the taxable value within the jurisdiction
44 of the taxing authority. This certification shall include a copy
45 of the statement required to be submitted under s. 195.073(3),
46 as applicable to that taxing authority. The form on which the
47 certification is made shall include instructions to each taxing
48 authority describing the proper method of computing a millage
49 rate which, exclusive of new construction, additions to
50 structures, deletions, increases in the value of improvements
51 that have undergone a substantial rehabilitation which increased
52 the assessed value of such improvements by at least 100 percent,
53 and property added due to geographic boundary changes, will
54 provide the same ad valorem tax revenue for each taxing
55 authority as was levied during the prior year. That millage rate
56 shall be known as the "rolled-back rate." The form must also

57 include instructions to each taxing authority describing the
58 proper method of computing a millage rate that would result in a
59 loss of eligibility to participate in the local government half-
60 cent sales tax under s. 218.63, if applicable. The information
61 provided pursuant to this subsection shall also be sent to the
62 tax collector by the property appraiser at the time it is sent
63 to each taxing authority.

64 (2) No millage shall be levied until a resolution or
65 ordinance has been approved by the governing board of the taxing
66 authority which resolution or ordinance must be approved by the
67 taxing authority according to the following procedure:

68 (e)1. In the hearings required pursuant to paragraphs (c)
69 and (d), the first substantive issue discussed shall be the
70 percentage increase in millage over the rolled-back rate
71 necessary to fund the budget, if any, and the specific purposes
72 for which ad valorem tax revenues are being increased. During
73 such discussion, the governing body shall hear comments
74 regarding the proposed increase and explain the reasons for the
75 proposed increase over the rolled-back rate. The general public
76 shall be allowed to speak and to ask questions prior to adoption
77 of any measures by the governing body. The governing body shall
78 adopt its tentative or final millage rate prior to adopting its
79 tentative or final budget. A majority plus one vote of the
80 governing body shall be required to adopt a tentative or final
81 millage rate in excess of the maximum millage rate set forth in
82 s. 218.63(3)(b).

83 2. These hearings shall be held after 5 p.m. if scheduled
84 on a day other than Saturday. No hearing shall be held on a

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85 Sunday. The county commission shall not schedule its hearings on
86 days scheduled for hearings by the school board. The hearing
87 dates scheduled by the county commission and school board shall
88 not be utilized by any other taxing authority within the county
89 for its public hearings. A multicounty taxing authority shall
90 make every reasonable effort to avoid scheduling hearings on
91 days utilized by the counties or school districts within its
92 jurisdiction. Tax levies and budgets for dependent special
93 taxing districts shall be adopted at the hearings for the taxing
94 authority to which such districts are dependent, following such
95 discussion and adoption of levies and budgets for the superior
96 taxing authority. A taxing authority may adopt the tax levies
97 for all of its dependent special taxing districts, and may adopt
98 the budgets for all of its dependent special taxing districts,
99 by a single unanimous vote. However, if a member of the general
100 public requests that the tax levy or budget of a dependent
101 special taxing district be separately discussed and separately
102 adopted, the taxing authority shall discuss and adopt that tax
103 levy or budget separately. If, due to circumstances beyond the
104 control of the taxing authority, the hearing provided for in
105 paragraph (d) is recessed, the taxing authority shall publish a
106 notice in a newspaper of general paid circulation in the county.
107 The notice shall state the time and place for the continuation
108 of the hearing and shall be published at least 2 days but not
109 more than 5 days prior to the date the hearing will be
110 continued.

111 Section 3. The Department of Revenue shall hire the
112 Usability Center at Florida State University to perform a

113 usability study of the notice of proposed property taxes and
 114 non-ad valorem assessments created under s. 200.069, Florida
 115 Statutes. The study shall measure how effectively the current
 116 notice conveys the information the notice is intended to convey
 117 and, if the notice is judged ineffective, propose an alternative
 118 method of conveying the information. The study shall be
 119 completed, and copies of the final results shall be presented to
 120 the Governor, the Speaker of the House of Representatives, and
 121 the President of the Senate, by December 15, 2006. For the
 122 purpose of this study, the list of information intended to be
 123 conveyed by the notice shall include, but not be limited to:

124 (1) The just value of the subject property and how that
 125 value has changed from the previous year.

126 (2) The taxable value of the subject property and how that
 127 value has changed from the previous year.

128 (3) An accounting for the differences, such as exemptions,
 129 between the just value and the taxable value.

130 (4) The identities of all taxing authorities that will be
 131 levying taxes against the subject property.

132 (5) A measure of how much changes in the taxing
 133 authorities' budgets are responsible for changing the taxes due
 134 on the property.

135 (6) Information on where and when the property owner may
 136 provide input on such budget changes.

137 (7) Information as to how a property owner may challenge
 138 the assessment of the owner's property.

139 (8) Information regarding tax deferral, estimated tax
 140 prepayment, and other programs intended to assist taxpayers.

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141 (9) Any other information that the usability study finds
142 would assist taxpayers in better understanding the property tax
143 system and how the system affects their tax liability.

144 Section 4. The sum of \$50,000 is appropriated from the
145 General Revenue Fund to the Department of Revenue for the
146 purpose of funding the usability study required under section 3.

147 Section 5. This act shall take effect upon becoming a law.