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and limitations; providing an exception; prohibiting ad valorem tax levies by counties in excess of amounts specified in the county charter; prohibiting ad valorem tax levies by counties through municipal service taxing units in excess of amounts specified in the ordinance establishing the unit; providing an effective date. Be It Enacted by the Legislature of the State of Florida: Section 1. Subsections (1) and (3) of section 200.071, Florida Statutes, are amended to read: 200.071 Limitation of millage; counties (1) (a) Except as otherwise provided herein, no ad valo tax millage shall be levied against real property and tangib personal property by counties in excess of 10 mills <u>or the</u> amount specified in the county charter, whichever is less, a provided in paragraph (b), except for voted levies. (b) A county may cap, through a provision in its chart the annual growth in ad valorem tax revenues. Any such cap m	1	A bill to be entitled
4 valorem tax revenues by charter; providing requirements and limitations; providing an exception; prohibiting ad valorem tax levies by counties in excess of amounts specified in the county charter; prohibiting ad valorem tax levies by counties through municipal service taxing units in excess of amounts specified in the ordinance establishing the unit; providing an effective date. 11 12 Be It Enacted by the Legislature of the State of Florida: 13 14 Section 1. Subsections (1) and (3) of section 200.071, 15 Florida Statutes, are amended to read: 16 200.071 Limitation of millage; counties 17 (1) (a) Except as otherwise provided herein, no ad valo 18 tax millage shall be levied against real property and tangib 19 personal property by counties in excess of 10 mills <u>or the</u> 20 amount specified in the county charter, whichever is less, a 21 provided in paragraph (b), except for voted levies. 22 (b) A county may cap, through a provision in its chart 23 the annual growth in ad valorem tax revenues. Any such cap m	2	An act relating to property taxes; amending s. 200.071,
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	22	(b) A county may cap, through a provision in its charter,
	23	the annual growth in ad valorem tax revenues. Any such cap may
24 not restrict the annual growth at a rate below the lesser of	24	not restrict the annual growth at a rate below the lesser of 3
25 percent or the Consumer Price Index as provided in s.	25	percent or the Consumer Price Index as provided in s.
26 <u>193.155(1)(b)</u> . Any such cap specified in a county charter mu	26	5 <u>193.155(1)(b). Any such cap specified in a county charter must</u>
27 allow for the cap to be overcome by a finding of necessity d	27	allow for the cap to be overcome by a finding of necessity due
28 to emergency or critical need by a super-majority vote of th	28	to emergency or critical need by a super-majority vote of the

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29 county commission. In applying the increase or growth cap, the 30 county shall compute a millage rate which, exclusive of new construction, additions to structures, deletions, increases in 31 the value of improvements that have undergone a substantial 32 rehabilitation which increased the assessed value of such 33 improvements by at least 100 percent, and property added due to 34 geographic boundary changes, will provide the same ad valorem 35 tax revenue for each taxing authority as was levied during the 36 37 prior year. It is the rate that shall be subject to any cap in 38 growth or increase in ad valorem revenues established by county 39 charter. Any county which, through a municipal service taxing 40 (3) unit, provides services or facilities of the kind or type 41 42 commonly provided by municipalities, may levy, in addition to the millages otherwise provided in this section, against real 43 property and tangible personal property within each such 44 45 municipal service taxing unit an ad valorem tax millage not in 46 excess of 10 mills, or an amount specified in the ordinance establishing the municipal service taxing unit, if any, 47 whichever is less, to pay for such services or facilities 48 49 provided with the funds obtained through such levy within such municipal service taxing unit. 50 51 Section 2. This act shall take effect January 1, 2007.

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