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CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

2  
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to property taxes; amending s. 200.071,  
7 F.S.; authorizing counties to cap annual growth in ad  
8 valorem tax revenues by charter; providing requirements  
9 and limitations; providing an exception; prohibiting ad  
10 valorem tax levies by counties in excess of amounts  
11 specified in the county charter; prohibiting ad valorem  
12 tax levies by counties through municipal service taxing  
13 units in excess of amounts specified in the ordinance  
14 establishing the unit; providing an effective date.

15  
16 Be It Enacted by the Legislature of the State of Florida:

17  
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 valorem  
22 tax millage shall be levied against real property and tangible  
23 personal property by counties in excess of 10 mills or the

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24 amount specified in the county charter, whichever is less, as  
25 provided in paragraph (b), except for voted levies.

26 (b) A county may cap, through a provision in its charter,  
27 the annual growth in ad valorem tax revenues. Any such cap may  
28 not restrict the annual growth at a rate below the lesser of 3  
29 percent or the percentage change in the Consumer Price Index as  
30 provided in s. 193.155(1)(b). Any such cap specified in a county  
31 charter must allow for the cap to be overcome by a finding of  
32 necessity due to emergency or critical need by a super-majority  
33 vote of the county commission. In applying the increase or  
34 growth cap, the county shall compute a millage rate which,  
35 exclusive of new construction, additions to structures,  
36 deletions, increases in the value of improvements that have  
37 undergone a substantial rehabilitation which increased the  
38 assessed value of such improvements by at least 100 percent, and  
39 property added due to geographic boundary changes, will provide  
40 the same ad valorem tax revenue for each taxing authority as was  
41 levied during the prior year. It is the rate that shall be  
42 subject to any cap in growth or increase in ad valorem revenues  
43 established by county charter.

44 (3) Any county which, through a municipal service taxing  
45 unit, provides services or facilities of the kind or type  
46 commonly provided by municipalities, may levy, in addition to  
47 the millages otherwise provided in this section, against real  
48 property and tangible personal property within each such  
49 municipal service taxing unit an ad valorem tax millage not in  
50 excess of 10 mills, or an amount specified in the ordinance  
51 establishing the municipal service taxing unit, if any,

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52 | whichever is less, to pay for such services or facilities  
53 | provided with the funds obtained through such levy within such  
54 | municipal service taxing unit.

55 |       Section 2. This act shall take effect January 1, 2007.