

Bill No. CS for SB 1020

Barcode 831720

CHAMBER ACTION

Senate

House

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Senator Haridopolos moved the following amendment:

Senate Amendment (with title amendment)

On page 5, line 16, through
page 8, line 28, delete those lines

and insert:

(d) If the tentative budget prepared by the governing body of a county, municipality, or dependent district, as defined in s. 189.403(2), for the 2009-2010 fiscal year or thereafter results in a millage rate in excess of the rate calculated under paragraph (5)(c), a second public hearing on the tentative budget must be held within the time period identified in paragraph (c). This meeting must meet the same conditions required under paragraph (c), except that it may not be held on the same day of the week as the meeting required under paragraph (c) and shall be held before 5 p.m.

(e)~~(d)~~ Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and

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1 budget. If a second meeting is held pursuant to paragraph (d),
2 the county or municipality shall advertise its intent within
3 15 days before the second meeting. A public hearing to
4 finalize the budget and adopt a millage rate shall be held not
5 less than 2 days or more than 5 days after the day that the
6 advertisement is first published. During the hearing, the
7 governing body of the taxing authority shall amend the adopted
8 tentative budget as it sees fit, adopt a final budget, and
9 adopt a resolution or ordinance stating the millage rate to be
10 levied. The resolution or ordinance shall state the percent,
11 if any, by which the millage rate to be levied exceeds the
12 rolled-back rate computed pursuant to subsection (1), which
13 shall be characterized as the percentage increase in property
14 taxes adopted by the governing body.¹ The adoption of the
15 budget and the millage-levy resolution or ordinance shall be
16 by separate votes. For each taxing authority levying millage,
17 the name of the taxing authority, the rolled-back rate, the
18 percentage increase, and the millage rate to be levied shall
19 be publicly announced prior to the adoption of the
20 millage-levy resolution or ordinance. In no event may the
21 millage rate adopted pursuant to this paragraph exceed the
22 millage rate tentatively adopted pursuant to paragraph (c). If
23 the rate tentatively adopted pursuant to paragraph (c) exceeds
24 the proposed rate provided to the property appraiser pursuant
25 to paragraph (b), or as subsequently adjusted pursuant to
26 subsection(11) ~~(10)~~, each taxpayer within the jurisdiction of
27 the taxing authority shall be sent notice by first-class mail
28 of his or her taxes under the tentatively adopted millage rate
29 and his or her taxes under the previously proposed rate. The
30 notice must be prepared by the property appraiser, at the
31 expense of the taxing authority, and must generally conform to

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1 the requirements of s. 200.069. If such additional notice is
 2 necessary, its mailing must precede the hearing held pursuant
 3 to this paragraph by not less than 10 days and not more than
 4 15 days.

5 (f)~~(e)~~1. In the hearings required pursuant to
 6 paragraphs (c), ~~and (d)~~, and (e), the first substantive issue
 7 discussed shall be the percentage increase in millage over the
 8 rolled-back rate necessary to fund the budget, if any, and the
 9 specific purposes for which ad valorem tax revenues are being
 10 increased. During such discussion, the governing body shall
 11 hear comments regarding the proposed increase and explain the
 12 reasons for the proposed increase over the rolled-back rate.
 13 The general public shall be allowed to speak and to ask
 14 questions prior to adoption of any measures by the governing
 15 body. The governing body shall adopt its tentative or final
 16 millage rate prior to adopting its tentative or final budget.

17 2. These hearings shall be held after 5 p.m. if
 18 scheduled on a day other than Saturday. No hearing shall be
 19 held on a Sunday. The county commission shall not schedule
 20 its hearings on days scheduled for hearings by the school
 21 board. The hearing dates scheduled by the county commission
 22 and school board shall not be utilized by any other taxing
 23 authority within the county for its public hearings. A
 24 multicounty taxing authority shall make every reasonable
 25 effort to avoid scheduling hearings on days utilized by the
 26 counties or school districts within its jurisdiction. Tax
 27 levies and budgets for dependent special taxing districts
 28 shall be adopted at the hearings for the taxing authority to
 29 which such districts are dependent, following such discussion
 30 and adoption of levies and budgets for the superior taxing
 31 authority. A taxing authority may adopt the tax levies for all

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1 of its dependent special taxing districts, and may adopt the
 2 budgets for all of its dependent special taxing districts, by
 3 a single unanimous vote. However, if a member of the general
 4 public requests that the tax levy or budget of a dependent
 5 special taxing district be separately discussed and separately
 6 adopted, the taxing authority shall discuss and adopt that tax
 7 levy or budget separately. If, due to circumstances beyond the
 8 control of the taxing authority, the hearing provided for in
 9 paragraph(e) ~~(d)~~ is recessed, the taxing authority shall
 10 publish a notice in a newspaper of general paid circulation in
 11 the county. The notice shall state the time and place for the
 12 continuation of the hearing and shall be published at least 2
 13 days but not more than 5 days prior to the date the hearing
 14 will be continued.

15 ~~(g)(f)~~1. Notwithstanding any provisions of paragraph
 16 (c) to the contrary, each school district shall advertise its
 17 intent to adopt a tentative budget in a newspaper of general
 18 circulation pursuant to subsection (3) within 29 days after ~~of~~
 19 certification of value pursuant to subsection (1). Not less
 20 than 2 days or more than 5 days thereafter, the district shall
 21 hold a public hearing on the tentative budget pursuant to the
 22 applicable provisions of paragraph (c).

23 2. Notwithstanding any provisions of paragraph (b) to
 24 the contrary, each school district shall advise the property
 25 appraiser of its recomputed proposed millage rate within 35
 26 days after ~~of~~ certification of value pursuant to subsection
 27 (1). The recomputed proposed millage rate of the school
 28 district shall be considered its proposed millage rate for the
 29 purposes of paragraph (b).

30 3. Notwithstanding any provisions of paragraph(e) ~~(d)~~
 31 to the contrary, each school district shall hold a public

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1 hearing to finalize the budget and adopt a millage rate within
 2 80 days after ~~of~~ certification of value pursuant to subsection
 3 (1), but not earlier than 65 days after certification. The
 4 hearing shall be held in accordance with the applicable
 5 provisions of paragraph(e) ~~(d)~~, except that a newspaper
 6 advertisement need not precede the hearing.

7 (h)~~(g)~~ Notwithstanding other provisions of law to the
 8 contrary, a taxing authority may:

9 1. Expend moneys based on its tentative budget after
 10 adoption pursuant to paragraph (c) and until such time as its
 11 final budget is adopted pursuant to paragraph(e) ~~(d)~~, only if
 12 the

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15 ===== T I T L E A M E N D M E N T =====

16 And the title is amended as follows:

17 On page 1, line 7, after the semicolon,
 18
 19 insert:

20 requiring an additional tentative budget
 21 hearing for a county, municipality, or
 22 dependent special district whose tentative
 23 budget results in a millage rate in excess of
 24 the rate calculated under s. 200.065(5)(c),
 25 F.S.;

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