

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 200.001, F.S.; defining the terms
4 "per capita Florida personal income" and
5 "dedicated increment value"; amending s.
6 200.065, F.S.; providing that the rolled-back
7 millage rate excludes the amount paid or
8 applied as a consequence of an obligation
9 payment measured by a dedicated increment
10 value; requiring that the property appraiser
11 provide instructions to the taxing authorities
12 for computing the rolled-back rate; requiring
13 an additional tentative budget hearing for a
14 county, municipality, or dependent special
15 district whose tentative budget results in a
16 millage rate in excess of the rate calculated
17 under s. 200.065(5)(c), F.S.; providing
18 alternative methods of calculating the millage
19 rates for the 2007-2008 and 2008-2009 fiscal
20 years; providing a single method for
21 calculating the millage rate beginning in the
22 2009-2010 fiscal year; providing that certain
23 tax increment finance payments, taxes levied
24 for the payment of bonds, and voted tax levies
25 are exempt from the limitations on millage
26 rates; providing that a county, municipality,
27 or county or municipality of a dependent
28 special district is subject to forfeiture of
29 the allocation of the local government
30 half-cent sales tax revenues for 12 months if
31 it is determined to be in noncompliance with

1 certain provisions; amending s. 200.068, F.S.;
2 requiring the taxing authority to include
3 certain specified information relating to
4 maximum millage rates in the certification of
5 value; amending s. 218.63, F.S.; providing that
6 if a county or municipality, or a special
7 district dependent on a county or municipality,
8 levies a millage rate in excess of the maximum
9 millage rate permitted by law for that year,
10 the county, municipality, or county or
11 municipality of the dependent district, may not
12 participate in the allocation of local
13 government half-cent sales tax revenues;
14 amending ss. 192.0105, 193.1142, 194.037, and
15 1011.71, F.S., relating to taxpayer rights,
16 approval of the assessment rolls, disclosure of
17 tax impact, and school district taxes;
18 conforming cross-references; providing for the
19 Office of the Auditor General or the Office of
20 Program Policy Analysis and Government
21 Accountability to assist counties or
22 municipalities in implementing the revenue
23 reductions required by the act; providing
24 appropriations; authorizing the Department of
25 Revenue to adopt emergency rules; providing an
26 effective date.

27
28 Be It Enacted by the Legislature of the State of Florida:
29

30 Section 1. Paragraphs (h) and (i) are added to
31 subsection (8) of section 200.001, Florida Statutes, to read:

1 200.001 Millages; definitions and general
2 provisions.--

3 (8)

4 (h) "Per capita Florida personal income" means Florida
5 nominal personal income divided by the Florida resident
6 population for the previous calendar year, as reported by the
7 Office of Economic and Demographic Research by April 30 of
8 each year, and published by the Department of Revenue.

9 (i) "Dedicated increment value" means the increase in
10 assessed value within a defined geographic area used to
11 determine a tax increment amount to be paid to a redevelopment
12 trust fund pursuant to s. 163.387(2)(a) or to be paid or
13 applied pursuant to an ordinance, resolution, or agreement to
14 fund a project or to finance essential infrastructure. Upon
15 creating any obligation for payment to a redevelopment trust
16 fund or otherwise pursuant to an ordinance, resolution, or
17 agreement to fund a project or to finance essential
18 infrastructure based on an increase in assessed value, the
19 taxing authority shall certify to the property appraiser the
20 boundaries of the designated geographic area, the date of the
21 most recent assessment roll used in connection with the
22 taxation of such property prior to creation of the obligation,
23 the percentage of the increase in assessed value subject to
24 the obligation, the term of the obligation, and all other
25 information necessary to compute the dedicated increment
26 value. Information provided to the property appraiser after
27 May 1 of any year may not be used for the current year's
28 certification.

29 Section 2. Section 200.065, Florida Statutes, is
30 amended to read:

31 200.065 Method of fixing millage.--

1 (1) Upon completion of the assessment of all property
2 pursuant to s. 193.023, the property appraiser shall certify
3 to each taxing authority the taxable value within the
4 jurisdiction of the taxing authority. This certification shall
5 include a copy of the statement required to be submitted under
6 s. 195.073(3), as applicable to that taxing authority. The
7 form on which the certification is made shall include
8 instructions to each taxing authority describing the proper
9 method of computing a millage rate which, exclusive of new
10 construction, additions to structures, deletions, increases in
11 the value of improvements that have undergone a substantial
12 rehabilitation which increased the assessed value of such
13 improvements by at least 100 percent, ~~and~~ property added due
14 to geographic boundary changes, and any dedicated increment
15 value, will provide the same ad valorem tax revenue for each
16 taxing authority as was levied during the prior year, less the
17 amount, if any, paid or applied as a consequence of an
18 obligation payment measured by a dedicated increment value.
19 That millage rate shall be known as the "rolled-back rate."
20 The property appraiser shall also include instructions, as
21 prescribed by the Department of Revenue, to each county and
22 municipality, and to each special district dependent on a
23 county or municipality, describing the proper method of
24 computing the millage rates specified in subsection (5). The
25 Department of Revenue shall prescribe the instructions and
26 forms that are necessary to administer this section. The
27 information provided pursuant to this subsection shall also be
28 sent to the tax collector by the property appraiser at the
29 time it is sent to each taxing authority.

30 (2) No millage shall be levied until a resolution or
31 ordinance has been approved by the governing board of the

1 taxing authority which resolution or ordinance must be
2 approved by the taxing authority according to the following
3 procedure:

4 (a)1. Upon preparation of a tentative budget, but
5 prior to adoption thereof, each taxing authority shall compute
6 a proposed millage rate necessary to fund the tentative budget
7 other than the portion of the budget to be funded from sources
8 other than ad valorem taxes. In computing proposed or final
9 millage rates, each taxing authority shall utilize not less
10 than 95 percent of the taxable value certified pursuant to
11 subsection (1).

12 2. The tentative budget of the county commission shall
13 be prepared and submitted in accordance with s. 129.03.

14 3. The tentative budget of the school district shall
15 be prepared and submitted in accordance with chapter 1011,
16 provided that the date of submission shall not be later than
17 24 days after certification of value pursuant to subsection
18 (1).

19 4. Taxing authorities other than the county and school
20 district shall prepare and consider tentative and final
21 budgets in accordance with this section and applicable
22 provisions of law, including budget procedures applicable to
23 the taxing authority, provided such procedures do not conflict
24 with general law.

25 (b) Within 35 days after ~~of~~ certification of value
26 pursuant to subsection (1), each taxing authority shall advise
27 the property appraiser of its proposed millage rate, of its
28 rolled-back rate computed pursuant to subsection (1), and of
29 the date, time, and place at which a public hearing will be
30 held to consider the proposed millage rate and the tentative
31 budget. The property appraiser shall utilize this information

1 in preparing the notice of proposed property taxes pursuant to
2 s. 200.069. The deadline for mailing the notice shall be the
3 later of 55 days after certification of value pursuant to
4 subsection (1) or 10 days after either the date the tax roll
5 is approved or the interim roll procedures under s. 193.1145
6 are instituted. If the deadline for mailing the notice of
7 proposed property taxes is 10 days after the date the tax roll
8 is approved or the interim roll procedures are instituted, all
9 subsequent deadlines provided in this section shall be
10 extended. The number of days by which the deadlines shall be
11 extended shall equal the number of days by which the deadline
12 for mailing the notice of proposed taxes is extended beyond 55
13 days after certification. If any taxing authority fails to
14 provide the information required in this paragraph to the
15 property appraiser in a timely fashion, the taxing authority
16 may not levy ~~shall be prohibited from levying~~ a millage rate
17 greater than the rolled-back rate computed pursuant to
18 subsection (1) for the upcoming fiscal year, which rate shall
19 be computed by the property appraiser and used in preparing
20 the notice of proposed property taxes.

21 (c) Within 80 days after ~~of~~ the certification of value
22 pursuant to subsection (1), but not earlier than 65 days after
23 certification, the governing body of each taxing authority
24 shall hold a public hearing on the tentative budget and
25 proposed millage rate. Prior to the conclusion of the
26 hearing, the governing body of the taxing authority shall
27 amend the tentative budget as it sees fit, adopt the amended
28 tentative budget, recompute its proposed millage rate, and
29 publicly announce the percent, if any, by which the recomputed
30 proposed millage rate exceeds the rolled-back rate computed
31 pursuant to subsection (1). That percent shall be

1 characterized as the percentage increase in property taxes
2 tentatively adopted by the governing body.

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

13 (e)(d) Within 15 days after the meeting adopting the
14 tentative budget, the taxing authority shall advertise in a
15 newspaper of general circulation in the county as provided in
16 subsection (3), its intent to finally adopt a millage rate and
17 budget. If a second meeting is held pursuant to paragraph (d),
18 the county or municipality shall advertise its intent within
19 15 days before the second meeting. A public hearing to
20 finalize the budget and adopt a millage rate shall be held not
21 less than 2 days or more than 5 days after the day that the
22 advertisement is first published. During the hearing, the
23 governing body of the taxing authority shall amend the adopted
24 tentative budget as it sees fit, adopt a final budget, and
25 adopt a resolution or ordinance stating the millage rate to be
26 levied. The resolution or ordinance shall state the percent,
27 if any, by which the millage rate to be levied exceeds the
28 rolled-back rate computed pursuant to subsection (1), which
29 shall be characterized as the percentage increase in property
30 taxes adopted by the governing body.¹ The adoption of the
31 budget and the millage-levy resolution or ordinance shall be

1 | by separate votes. For each taxing authority levying millage,
2 | the name of the taxing authority, the rolled-back rate, the
3 | percentage increase, and the millage rate to be levied shall
4 | be publicly announced prior to the adoption of the
5 | millage-levy resolution or ordinance. In no event may the
6 | millage rate adopted pursuant to this paragraph exceed the
7 | millage rate tentatively adopted pursuant to paragraph (c). If
8 | the rate tentatively adopted pursuant to paragraph (c) exceeds
9 | the proposed rate provided to the property appraiser pursuant
10 | to paragraph (b), or as subsequently adjusted pursuant to
11 | subsection ~~(11)~~(10), each taxpayer within the jurisdiction of
12 | the taxing authority shall be sent notice by first-class mail
13 | of his or her taxes under the tentatively adopted millage rate
14 | and his or her taxes under the previously proposed rate. The
15 | notice must be prepared by the property appraiser, at the
16 | expense of the taxing authority, and must generally conform to
17 | the requirements of s. 200.069. If such additional notice is
18 | necessary, its mailing must precede the hearing held pursuant
19 | to this paragraph by not less than 10 days and not more than
20 | 15 days.

21 | ~~(f)~~(e)1. In the hearings required pursuant to
22 | paragraphs (c), ~~and~~ (d), and (e), the first substantive issue
23 | discussed shall be the percentage increase in millage over the
24 | rolled-back rate necessary to fund the budget, if any, and the
25 | specific purposes for which ad valorem tax revenues are being
26 | increased. During such discussion, the governing body shall
27 | hear comments regarding the proposed increase and explain the
28 | reasons for the proposed increase over the rolled-back rate.
29 | The general public shall be allowed to speak and to ask
30 | questions prior to adoption of any measures by the governing
31 |

1 body. The governing body shall adopt its tentative or final
2 millage rate prior to adopting its tentative or final budget.

3 2. These hearings shall be held after 5 p.m. if
4 scheduled on a day other than Saturday. No hearing shall be
5 held on a Sunday. The county commission shall not schedule
6 its hearings on days scheduled for hearings by the school
7 board. The hearing dates scheduled by the county commission
8 and school board shall not be utilized by any other taxing
9 authority within the county for its public hearings. A
10 multicounty taxing authority shall make every reasonable
11 effort to avoid scheduling hearings on days utilized by the
12 counties or school districts within its jurisdiction. Tax
13 levies and budgets for dependent special taxing districts
14 shall be adopted at the hearings for the taxing authority to
15 which such districts are dependent, following such discussion
16 and adoption of levies and budgets for the superior taxing
17 authority. A taxing authority may adopt the tax levies for all
18 of its dependent special taxing districts, and may adopt the
19 budgets for all of its dependent special taxing districts, by
20 a single unanimous vote. However, if a member of the general
21 public requests that the tax levy or budget of a dependent
22 special taxing district be separately discussed and separately
23 adopted, the taxing authority shall discuss and adopt that tax
24 levy or budget separately. If, due to circumstances beyond the
25 control of the taxing authority, the hearing provided for in
26 paragraph ~~(e)~~ (d) is recessed, the taxing authority shall
27 publish a notice in a newspaper of general paid circulation in
28 the county. The notice shall state the time and place for the
29 continuation of the hearing and shall be published at least 2
30 days but not more than 5 days prior to the date the hearing
31 will be continued.

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

9 2. Notwithstanding any provisions of paragraph (b) to
 10 the contrary, each school district shall advise the property
 11 appraiser of its recomputed proposed millage rate within 35
 12 days after ~~of~~ certification of value pursuant to subsection
 13 (1). The recomputed proposed millage rate of the school
 14 district shall be considered its proposed millage rate for the
 15 purposes of paragraph (b).

16 3. Notwithstanding any provisions of paragraph~~(e)(d)~~
 17 to the contrary, each school district shall hold a public
 18 hearing to finalize the budget and adopt a millage rate within
 19 80 days after ~~of~~ certification of value pursuant to subsection
 20 (1), but not earlier than 65 days after certification. The
 21 hearing shall be held in accordance with the applicable
 22 provisions of paragraph~~(e)(d)~~, except that a newspaper
 23 advertisement need not precede the hearing.

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

26 1. Expend moneys based on its tentative budget after
 27 adoption pursuant to paragraph (c) and until such time as its
 28 final budget is adopted pursuant to paragraph~~(e)(d)~~, only if
 29 the fiscal year of the taxing authority begins prior to
 30 adoption of the final budget or, in the case of a school
 31

1 district, if the fall term begins prior to adoption of the
2 final budget; or

3 2. Readopt its prior year's adopted final budget, as
4 amended, and expend moneys based on that budget until such
5 time as its tentative budget is adopted pursuant to paragraph
6 (c), only if the fiscal year of the taxing authority begins
7 prior to adoption of the tentative budget. The readopted
8 budget shall be adopted by resolution without notice pursuant
9 to this section at a duly constituted meeting of the governing
10 body.

11 (3) The advertisement shall be no less than
12 one-quarter page in size of a standard size or a tabloid size
13 newspaper, and the headline in the advertisement shall be in a
14 type no smaller than 18 point. The advertisement shall not be
15 placed in that portion of the newspaper where legal notices
16 and classified advertisements appear. The advertisement shall
17 be published in a newspaper of general paid circulation in the
18 county or in a geographically limited insert of such
19 newspaper. The geographic boundaries in which such insert is
20 circulated shall include the geographic boundaries of the
21 taxing authority. It is the legislative intent that, whenever
22 possible, the advertisement appear in a newspaper that is
23 published at least 5 days a week unless the only newspaper in
24 the county is published less than 5 days a week, or that the
25 advertisement appear in a geographically limited insert of
26 such newspaper which insert is published throughout the taxing
27 authority's jurisdiction at least twice each week. It is
28 further the legislative intent that the newspaper selected be
29 one of general interest and readership in the community and
30 not one of limited subject matter, pursuant to chapter 50.

31

1 (a) For taxing authorities other than school districts
 2 ~~that~~ which have tentatively adopted a millage rate in excess
 3 of 100 percent of the rolled-back rate computed pursuant to
 4 subsection (1), the advertisement shall be in the following
 5 form:

7 NOTICE OF PROPOSED TAX INCREASE

8
 9 The ...(name of the taxing authority)... has
 10 tentatively adopted a measure to increase its property tax
 11 levy.

12 Last year's property tax levy:

- 13 A. Initially proposed tax levy.....\$XX,XXX,XXX
- 14 B. Less tax reductions due to Value Adjustment Board
- 15 and other assessment changes.....(\$XX,XXX,XXX)
- 16 C. Actual property tax levy.....\$XX,XXX,XXX
- 17 This year's proposed tax levy.....\$XX,XXX,XXX

18 All concerned citizens are invited to attend a public
 19 hearing on the tax increase to be held on ...(date and
 20 time)... at ...(meeting place)....

21 A FINAL DECISION on the proposed tax increase and the
 22 budget will be made at this hearing.

23
 24 (b) In all instances in which the provisions of
 25 paragraph (a) are inapplicable for taxing authorities other
 26 than school districts, the advertisement shall be in the
 27 following form:

29 NOTICE OF BUDGET HEARING

30
31

1 The ...(name of taxing authority)... has tentatively
 2 adopted a budget for ...(fiscal year).... A public hearing to
 3 make a FINAL DECISION on the budget AND TAXES will be held on
 4 ...(date and time)... at ...(meeting place)....

5
 6 (c) For school districts that ~~which~~ have proposed a
 7 millage rate in excess of 100 percent of the rolled-back rate
 8 computed pursuant to subsection (1) and that ~~which~~ propose to
 9 levy nonvoted millage in excess of the minimum amount required
 10 pursuant to s. 1011.60(6), the advertisement shall be in the
 11 following form:

12
 13 NOTICE OF PROPOSED TAX INCREASE

14
 15 The ...(name of school district)... will soon consider
 16 a measure to increase its property tax levy.

17 Last year's property tax levy:

- 18 A. Initially proposed tax levy.....\$XX,XXX,XXX
- 19 B. Less tax reductions due to Value Adjustment Board
- 20 and other assessment changes.....(\$XX,XXX,XXX)
- 21 C. Actual property tax levy.....\$XX,XXX,XXX
- 22 This year's proposed tax levy.....\$XX,XXX,XXX

23 A portion of the tax levy is required under state law
 24 in order for the school board to receive \$...(amount A)... in
 25 state education grants. The required portion has ...(increased
 26 or decreased)... by ...(amount B)... percent and represents
 27 approximately ...(amount C)... of the total proposed taxes.

28 The remainder of the taxes is proposed solely at the
 29 discretion of the school board.

30
 31

1 All concerned citizens are invited to a public hearing
2 on the tax increase to be held on ...(date and time)... at
3 ...(meeting place)....

4 A DECISION on the proposed tax increase and the budget
5 will be made at this hearing.

6
7 1. AMOUNT A shall be an estimate, provided by the
8 Department of Education, of the amount to be received in the
9 current fiscal year by the district from state appropriations
10 for the Florida Education Finance Program.

11 2. AMOUNT B shall be the percent increase over the
12 rolled-back rate necessary to levy only the required local
13 effort in the current fiscal year, computed as though in the
14 preceding fiscal year only the required local effort was
15 levied.

16 3. AMOUNT C shall be the quotient of required
17 local-effort millage divided by the total proposed nonvoted
18 millage, rounded to the nearest tenth and stated in words;
19 however, the stated amount shall not exceed nine-tenths.

20
21 (d) For school districts ~~that which~~ have proposed a
22 millage rate in excess of 100 percent of the rolled-back rate
23 computed pursuant to subsection (1) and ~~that which~~ propose to
24 levy as nonvoted millage only the minimum amount required
25 pursuant to s. 1011.60(6), the advertisement shall be the same
26 as provided in paragraph (c), except that the second and third
27 paragraphs shall be replaced with the following paragraph:

28
29 This increase is required under state law in order for
30 the school board to receive \$...(amount A)... in state
31 education grants.

1
2 (e) In all instances in which the provisions of
3 paragraphs (c) and (d) are inapplicable for school districts,
4 the advertisement shall be in the following form:

5
6 NOTICE OF BUDGET HEARING

7
8 The ...(name of school district)... will soon consider
9 a budget for ...(fiscal year).... A public hearing to make a
10 DECISION on the budget AND TAXES will be held on ...(date and
11 time)... at ...(meeting place)....

12
13 (f) In lieu of publishing the notice set out in this
14 subsection, the taxing authority may mail a copy of the notice
15 to each elector residing within the jurisdiction of the taxing
16 authority.

17 (g) In the event that the mailing of the notice of
18 proposed property taxes is delayed beyond September 3 in a
19 county, any multicounty taxing authority which levies ad
20 valorem taxes within that county shall advertise its intention
21 to adopt a tentative budget and millage rate in a newspaper of
22 paid general circulation within that county, as provided in
23 this subsection, and shall hold the hearing required pursuant
24 to paragraph (2)(c) not less than 2 days or more than 5 days
25 thereafter, and not later than September 18. The advertisement
26 shall be in the following form, unless the proposed millage
27 rate is less than or equal to the rolled-back rate, computed
28 pursuant to subsection (1), in which case the advertisement
29 shall be as provided in paragraph (e):

30
31 NOTICE OF TAX INCREASE

1
2 The ...(name of the taxing authority)... proposes to
3 increase its property tax levy by ...(percentage of increase
4 over rolled-back rate)... percent.

5 All concerned citizens are invited to attend a public
6 hearing on the proposed tax increase to be held on ...(date
7 and time)... at ...(meeting place)....

8
9 (h) In no event shall any taxing authority add to or
10 delete from the language of the advertisements as specified
11 herein unless expressly authorized by law, except that, if an
12 increase in ad valorem tax rates will affect only a portion of
13 the jurisdiction of a taxing authority, advertisements may
14 include a map or geographical description of the area to be
15 affected and the proposed use of the tax revenues under
16 consideration. The advertisements required herein shall not be
17 accompanied, preceded, or followed by other advertising or
18 notices which conflict with or modify the substantive content
19 prescribed herein.

20 (i) The advertisements required pursuant to paragraphs
21 (b) and (e) need not be one-quarter page in size or have a
22 headline in type no smaller than 18 point.

23 (j) The amounts to be published as percentages of
24 increase over the rolled-back rate pursuant to this subsection
25 shall be based on aggregate millage rates and shall exclude
26 voted millage levies unless expressly provided otherwise in
27 this subsection.

28 (k) Any taxing authority ~~that~~ which will levy an ad
29 valorem tax for an upcoming budget year but ~~that~~ that does not levy
30 an ad valorem tax currently shall, in the advertisement
31 specified in paragraph (a), paragraph (c), paragraph (d), or

1 paragraph (g), replace the phrase "increase its property tax
2 levy by ...(percentage of increase over rolled-back rate)...
3 percent" with the phrase "impose a new property tax levy of
4 \$...(amount)... per \$1,000 value."

5 (1) Any advertisement required pursuant to this
6 section shall be accompanied by an adjacent notice meeting the
7 budget summary requirements of s. 129.03(3)(b). Except for
8 those taxing authorities proposing to levy ad valorem taxes
9 for the first time, the following statement shall appear in
10 the budget summary in boldfaced type immediately following the
11 heading, if the applicable percentage is greater than zero:
12

13 THE PROPOSED OPERATING BUDGET EXPENDITURES OF ...(name
14 of taxing authority)... ARE ...(percent rounded to one decimal
15 place)... MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
16

17 For purposes of this paragraph, "proposed operating budget
18 expenditures" or "operating expenditures" means all moneys of
19 the local government, including dependent special districts,
20 that:

21 1. Were or could be expended during the applicable
22 fiscal year, or

23 2. Were or could be retained as a balance for future
24 spending in the fiscal year.
25

26 Provided, however, those moneys held in or used in trust,
27 agency, or internal service funds, and expenditures of bond
28 proceeds for capital outlay or for advanced refunded debt
29 principal, shall be excluded.

30 (4) The resolution or ordinance approved in the manner
31 provided for in this section shall be forwarded to the

1 property appraiser and the tax collector within 3 days after
 2 the adoption of such resolution or ordinance. No millage other
 3 than that approved by referendum may be levied until the
 4 resolution or ordinance to levy required in subsection (2) is
 5 approved by the governing board of the taxing authority and
 6 submitted to the property appraiser and the tax collector. The
 7 receipt of the resolution or ordinance by the property
 8 appraiser shall be considered official notice of the millage
 9 rate approved by the taxing authority, and that millage rate
 10 shall be the rate applied by the property appraiser in
 11 extending the rolls pursuant to s. 193.122, subject to the
 12 provisions of subsection ~~(6)~~(5). These submissions shall be
 13 made within 101 days after ~~of~~ certification of value pursuant
 14 to subsection (1).

15 (5)(a) The maximum millage rate that a county or
 16 municipality, or a special district dependent on a county or
 17 municipality, may levy for the 2007-2008 fiscal year is the
 18 greater of:

19 1. The rate that will provide ad valorem tax revenue
 20 calculated as follows:

21 a. Ad valorem taxes levied against the 2005 tax roll
 22 adjusted to the amount that would have been levied against the
 23 2006 tax roll at the 2006 rolled-back rate and further
 24 adjusted by the annual percentage change in per capita Florida
 25 personal income in the 2005 calendar year or the actual ad
 26 valorem taxes levied for the 2006-2007 fiscal year, whichever
 27 is less.

28 b. The amount in sub-subparagraph a. further adjusted
 29 to the amount that would result from levying the 2007
 30 rolled-back rate based on the amount calculated in
 31 sub-subparagraph a., and further adjusted by the annual

1 percentage change in per capita Florida personal income in the
 2 2006 calendar year; or

3 2. The rate that will provide the same ad valorem tax
 4 revenue as was levied in the 2006-2007 fiscal year.

5 (b) The maximum millage rate that a county or
 6 municipality, or a special district dependent on a county or
 7 municipality, may levy for the 2008-2009 fiscal year is the
 8 greater of:

9 1. The rolled-back rate based on the previous year's
 10 maximum millage rate; or

11 2. Eighty-five percent of the rate that will provide
 12 the ad valorem tax revenue that would be raised by applying
 13 the millage rate for the 2006-2007 fiscal year to the 2008 tax
 14 roll.

15 (c) Beginning in the 2009-2010 fiscal year, the
 16 maximum millage rate that a county or municipality, or a
 17 special district dependent on a county or municipality, may
 18 levy is the rolled-back rate based on the previous year's
 19 maximum millage rate, adjusted for growth in per capita
 20 Florida personal income, unless a higher rate is approved by a
 21 two-thirds vote of the governing body of the county or
 22 municipality or approved by a referendum of the voters, in
 23 which case the higher rate shall be the maximum rate.

24
 25 Voted millage as defined in this chapter and taxes levied by a
 26 municipality or municipal services taxing unit that has levied
 27 ad valorem taxes for less than 5 years are not subject to the
 28 limitation on millage rates provided by this subsection.

29 (6)(5) Prior to extension of the rolls pursuant to s.
 30 193.122, the property appraiser shall notify each taxing
 31 authority of the aggregate change in the assessment roll, if

1 any, from that certified pursuant to subsection (1),
2 including, but not limited to, those changes which result from
3 actions by the value adjustment board or from corrections of
4 errors in the assessment roll. Municipalities, counties,
5 school boards, and water management districts may adjust
6 administratively their adopted millage rate without a public
7 hearing if the taxable value within the jurisdiction of the
8 taxing authority as certified pursuant to subsection (1) is at
9 variance by more than 1 percent with the taxable value shown
10 on the roll to be extended. Any other taxing authority may
11 adjust administratively its adopted millage rate without a
12 public hearing if the taxable value within the jurisdiction of
13 the taxing authority as certified pursuant to subsection (1)
14 is at variance by more than 3 percent with the taxable value
15 shown on the roll to be extended. The adjustment shall be
16 such that the taxes computed by applying the adopted rate
17 against the certified taxable value are equal to the taxes
18 computed by applying the adjusted adopted rate to the taxable
19 value on the roll to be extended. However, no adjustment
20 shall be made to levies required by law to be a specific
21 millage amount. Not later than 3 days after receipt of
22 notification pursuant to this subsection, each affected taxing
23 authority shall certify to the property appraiser its adjusted
24 adopted rate. Failure to so certify shall constitute waiver
25 of the adjustment privilege.

26 ~~(7)(6)~~ Nothing contained in this section shall serve
27 to extend or authorize any millage in excess of the maximum
28 millage permitted by law or prevent the reduction of millage.

29 ~~(8)(7)~~ The property appraiser shall deliver to the
30 presiding officer of each taxing authority within the county,
31 on June 1, an estimate of the total assessed value of

1 nonexempt property for the current year for budget planning
2 purposes.

3 ~~(9)~~(8) Multicounty taxing authorities are subject to
4 the provisions of this section. The term "taxable value" means
5 the taxable value of all property subject to taxation by the
6 authority. If a multicounty taxing authority has not received
7 a certification pursuant to subsection (1) from a county by
8 July 15, it shall compute its proposed millage rate and
9 rolled-back rate based upon estimates of taxable value
10 supplied by the Department of Revenue. All dates for public
11 hearings and advertisements specified in this section shall,
12 with respect to multicounty taxing authorities, be computed as
13 though certification of value pursuant to subsection (1) were
14 made July 1. The multicounty district shall add the following
15 sentence to the advertisement set forth in paragraphs (3)(a)
16 and (g): This tax increase is applicable to ...(name of
17 county or counties)....

18 ~~(10)~~(9)(a) In addition to the notice required in
19 subsection (3), a district school board shall publish a second
20 notice of intent to levy additional taxes under s. 1011.71(2).
21 Such notice shall specify the projects or number of school
22 buses anticipated to be funded by such additional taxes and
23 shall be published in the size, within the time periods,
24 adjacent to, and in substantial conformity with the
25 advertisement required under subsection (3). The projects
26 shall be listed in priority within each category as follows:
27 construction and remodeling; maintenance, renovation, and
28 repair; motor vehicle purchases; new and replacement
29 equipment; payments for educational facilities and sites due
30 under a lease-purchase agreement; payments for renting and
31 leasing educational facilities and sites; payments of loans

1 approved pursuant to ss. 1011.14 and 1011.15; payment of costs
 2 of compliance with environmental statutes and regulations;
 3 payment of costs of leasing relocatable educational
 4 facilities; and payments to private entities to offset the
 5 cost of school buses pursuant to s. 1011.71(2)(i). The
 6 additional notice shall be in the following form, except that
 7 if the district school board is proposing to levy the same
 8 millage under s. 1011.71(2) which it levied in the prior year,
 9 the words "continue to" shall be inserted before the word
 10 "impose" in the first sentence, and except that the second
 11 sentence of the second paragraph shall be deleted if the
 12 district is advertising pursuant to paragraph (3)(e):

13
 14 NOTICE OF TAX FOR SCHOOL

15 CAPITAL OUTLAY

16
 17 The ...(name of school district)... will soon consider
 18 a measure to impose a ...(number)... mill property tax for the
 19 capital outlay projects listed herein.

20 This tax is in addition to the school board's proposed
 21 tax of ...(number)... mills for operating expenses and is
 22 proposed solely at the discretion of the school board. THE
 23 PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING
 24 EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

25 The capital outlay tax will generate approximately
 26 \$...(amount)..., to be used for the following projects:

27
 28 ...(list of capital outlay projects)...

29
 30 All concerned citizens are invited to a public hearing
 31 to be held on ...(date and time)... at ...(meeting place)....

1 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
2 made at this hearing.

3
4 (b) In the event a school district needs to amend the
5 list of capital outlay projects previously advertised and
6 adopted, a notice of intent to amend the notice of tax for
7 school capital outlay shall be published in conformity with
8 the advertisement required in subsection (3). A public
9 hearing to adopt the amended project list shall be held not
10 less than 2 days nor more than 5 days after the day the
11 advertisement is first published. The projects should be
12 listed under each category of new, amended, or deleted
13 projects in the same order as required in paragraph (a). The
14 notice shall appear in the following form, except that any of
15 the categories of new, amended, or deleted projects may be
16 omitted if not appropriate for the changes proposed:

17
18 AMENDED NOTICE OF TAX FOR
19 SCHOOL CAPITAL OUTLAY
20

21 The School Board of ...(name)... County will soon
22 consider a measure to amend the use of property tax for the
23 capital outlay projects previously advertised for the
24 ...(year)... to ...(year)... school year.

25
26 New projects to be funded:

27
28 ...(list of capital outlay projects)...

29
30 Amended projects to be funded:
31

1 ...(list of capital outlay projects)...

2

3 Projects to be deleted:

4

5 ...(list of capital outlay projects)...

6

7 All concerned citizens are invited to a public hearing
8 to be held on ...(date and time)... at ...(meeting place)....

9 A DECISION on the proposed amendment to the projects
10 funded from CAPITAL OUTLAY TAXES will be made at this meeting.

11

12 ~~(11)~~~~(10)~~ Notwithstanding the provisions of paragraph
13 (2)(b) and s. 200.069(4)(c) to the contrary, the proposed
14 millage rates provided to the property appraiser by the taxing
15 authority, except for millage rates adopted by referendum, for
16 rates authorized by s. 1011.71, and for rates required by law
17 to be in a specified millage amount, shall be adjusted in the
18 event that a review notice is issued pursuant to s.

19 193.1142(4) and the taxable value on the approved roll is at
20 variance with the taxable value certified pursuant to
21 subsection (1). The adjustment shall be made by the property
22 appraiser, who shall notify the taxing authorities affected by
23 the adjustment within 5 days of the date the roll is approved
24 pursuant to s. 193.1142(4). The adjustment shall be such as
25 to provide for no change in the dollar amount of taxes levied
26 from that initially proposed by the taxing authority.

27 ~~(12)~~~~(11)~~ The time periods specified in this section
28 shall be determined by using the date of certification of
29 value pursuant to subsection (1) or July 1, whichever date is
30 later, as day 1. The time periods shall be considered
31 directory and may be shortened, provided:

1 (a) No public hearing which is preceded by a mailed
2 notice occurs earlier than 10 days following the mailing of
3 such notice;

4 (b) Any public hearing preceded by a newspaper
5 advertisement is held not less than 2 days or more than 5 days
6 following publication of such advertisement; and

7 (c) The property appraiser coordinates such shortening
8 of time periods and gives written notice to all affected
9 taxing authorities; however, no taxing authority shall be
10 denied its right to the full time periods allowed in this
11 section.

12 ~~(13)~~~~(12)~~(a) Any taxing authority in violation of this
13 section, other than subsection (5), shall be subject to
14 forfeiture of state funds otherwise available to it for the 12
15 months following a determination of noncompliance by the
16 Department of Revenue ~~appropriate state agency~~.

17 (b) Within 30 days after ~~of~~ the deadline for
18 certification of compliance required by s. 200.068, the
19 department shall notify any taxing authority in violation of
20 this section, other than subsection (5), that it is subject to
21 paragraph (c). Except for revenues from voted levies or levies
22 imposed pursuant to s. 1011.60(6), the revenues of any taxing
23 authority in violation of this section, other than subsection
24 (5), collected in excess of the rolled-back rate shall be held
25 in escrow until the process required by paragraph (c) is
26 completed and approved by the department. The department shall
27 direct the tax collector to so hold such funds.

28 (c) Any taxing authority so noticed by the department
29 shall repeat the hearing and notice process required by
30 paragraph (2)(d), except that:

31

1 1. The advertisement shall appear within 15 days of
2 notice from the department.

3 2. The advertisement, in addition to meeting the
4 requirements of subsection (3), shall contain the following
5 statement in boldfaced type immediately after the heading:
6

7 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing
8 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
9 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND
10 NOTICE.
11

12 3. The millage newly adopted at this hearing shall not
13 be forwarded to the tax collector or property appraiser and
14 may not exceed the rate previously adopted.

15 4. If the newly adopted millage is less than the
16 amount previously forwarded pursuant to subsection (4), any
17 moneys collected in excess of the new levy shall be held in
18 reserve until the subsequent fiscal year and shall then be
19 utilized to reduce ad valorem taxes otherwise necessary.

20 (d) Any county, municipality, or special district
21 dependent thereon that is in violation of subsection (5) is
22 subject to forfeiture of the allocation of the local
23 government half-cent sales tax revenues during the 12 months
24 following a determination of noncompliance by the Department
25 of Revenue as described in s. 218.63(3) and this subsection. A
26 county or municipality is subject to this forfeiture of the
27 allocation of local government half-cent sales tax revenues in
28 the event of such noncompliance with subsection (5) by any
29 special district dependent on the county or municipality. If
30 any county, municipality, or special district dependent
31 thereon is in violation of subsection (5), the department and

1 the county, municipality, or special district shall follow the
2 procedures set forth in paragraphs (b) and (c).

3 ~~(14)~~~~(13)~~(a) If the notice of proposed property taxes
4 mailed to taxpayers under this section contains an error, the
5 property appraiser, in lieu of mailing a corrected notice to
6 all taxpayers, may correct the error by mailing a short form
7 of the notice to those taxpayers affected by the error and its
8 correction. The notice shall be prepared by the property
9 appraiser at the expense of the taxing authority which caused
10 the error or at the property appraiser's expense if he or she
11 caused the error. The form of the notice must be approved by
12 the executive director of the Department of Revenue or the
13 executive director's designee. If the error involves only the
14 date and time of the public hearings required by this section,
15 the property appraiser, with the permission of the taxing
16 authority affected by the error, may correct the error by
17 advertising the corrected information in a newspaper of
18 general circulation in the county as provided in subsection
19 (3).

20 (b) Errors that may be corrected in this manner are:

- 21 1. Incorrect location, time, or date of a public
22 hearing.
- 23 2. Incorrect assessed, exempt, or taxable value.
- 24 3. Incorrect amount of taxes as reflected in column
25 one, column two, or column three of the notice; and
- 26 4. Any other error as approved by the executive
27 director of the Department of Revenue or the executive
28 director's designee.

29 ~~(15)~~~~(14)~~ The provisions of this section shall apply to
30 all taxing authorities in this state which levy ad valorem
31 taxes, and shall control over any special law which is

1 inconsistent or in conflict with this section, except to the
2 extent the special law expressly exempts a taxing authority
3 from the provisions of this section. This subsection is a
4 clarification of existing law, and in the absence of such
5 express exemption, no past or future budget or levy of taxes
6 shall be set aside upon the ground that the taxing authority
7 failed to comply with any special law prescribing a schedule
8 or procedure for such adoption which is inconsistent or in
9 conflict with the provisions of this section.

10 Section 3. Section 200.068, Florida Statutes, is
11 amended to read:

12 200.068 Certification of compliance with this
13 chapter.--Not later than 30 days following adoption of an
14 ordinance or resolution establishing a property tax levy, each
15 taxing authority shall certify compliance with the provisions
16 of this chapter to the Department of Revenue. In addition to
17 a statement of compliance, such certification shall include a
18 copy of the ordinance or resolution so adopted; a copy of the
19 certification of value showing rolled-back millage and
20 proposed millage rates, as provided to the property appraiser
21 pursuant to s. 200.065(1) and (2)(b); and maximum millage
22 rates calculated pursuant to s. 200.065(5), together with
23 values and calculations upon which the maximum millage rates
24 are based, which shall be shown on the same certification of
25 value; and a certified copy of the advertisement, as published
26 pursuant to s. 200.065(3). In certifying compliance, the
27 governing body of the county shall also include a certified
28 copy of the notice required under s. 194.037. However, if the
29 value adjustment board completes its hearings after the
30 deadline for certification under this section, the county
31

1 shall submit such copy to the department not later than 30
2 days following completion of such hearings.

3 Section 4. Subsection (3) is added to section 218.63,
4 Florida Statutes, to read:

5 218.63 Participation requirements.--

6 (3) If a county or municipality, or a special district
7 dependent on a county or municipality, in any year levies a
8 millage rate in excess of the maximum millage rate allowed for
9 that year under s. 200.065(5), that county or municipality, or
10 the county or municipality on which a special district is
11 dependent if the dependent special district levies a rate in
12 excess of the maximum millage rate allowed for such year, may
13 not participate in the allocation of local government
14 half-cent sales tax revenues during the 12 months following a
15 determination of noncompliance by the Department of Revenue as
16 provided in s. 200.065(13).

17 Section 5. Paragraph (a) of subsection (1) of section
18 192.0105, Florida Statutes, is amended to read:

19 192.0105 Taxpayer rights.--There is created a Florida
20 Taxpayer's Bill of Rights for property taxes and assessments
21 to guarantee that the rights, privacy, and property of the
22 taxpayers of this state are adequately safeguarded and
23 protected during tax levy, assessment, collection, and
24 enforcement processes administered under the revenue laws of
25 this state. The Taxpayer's Bill of Rights compiles, in one
26 document, brief but comprehensive statements that summarize
27 the rights and obligations of the property appraisers, tax
28 collectors, clerks of the court, local governing boards, the
29 Department of Revenue, and taxpayers. Additional rights
30 afforded to payors of taxes and assessments imposed under the
31 revenue laws of this state are provided in s. 213.015. The

1 rights afforded taxpayers to assure that their privacy and
 2 property are safeguarded and protected during tax levy,
 3 assessment, and collection are available only insofar as they
 4 are implemented in other parts of the Florida Statutes or
 5 rules of the Department of Revenue. The rights so guaranteed
 6 to state taxpayers in the Florida Statutes and the
 7 departmental rules include:

8 (1) THE RIGHT TO KNOW.--

9 (a) The right to be mailed notice of proposed property
 10 taxes and proposed or adopted non-ad valorem assessments (see
 11 ss. 194.011(1), 200.065(2)(b) and (d) and (14)(a)~~(13)(a)~~, and
 12 200.069). The notice must also inform the taxpayer that the
 13 final tax bill may contain additional non-ad valorem
 14 assessments (see s. 200.069(10)).

15 Section 6. Subsection (5) of section 193.1142, Florida
 16 Statutes, is amended to read:

17 193.1142 Approval of assessment rolls.--

18 (5) Whenever an assessment roll submitted to the
 19 department is returned to the property appraiser for
 20 additional evaluation, a review notice shall be issued for the
 21 express purpose of the adjustment provided in s. 200.065(11)
 22 ~~s. 200.065(10)~~.

23 Section 7. Paragraph (f) of subsection (1) of section
 24 194.037, Florida Statutes, is amended to read:

25 194.037 Disclosure of tax impact.--

26 (1) After hearing all petitions, complaints, appeals,
 27 and disputes, the clerk shall make public notice of the
 28 findings and results of the board in at least a quarter-page
 29 size advertisement of a standard size or tabloid size
 30 newspaper, and the headline shall be in a type no smaller than
 31 18 point. The advertisement shall not be placed in that

1 | portion of the newspaper where legal notices and classified
2 | advertisements appear. The advertisement shall be published in
3 | a newspaper of general paid circulation in the county. The
4 | newspaper selected shall be one of general interest and
5 | readership in the community, and not one of limited subject
6 | matter, pursuant to chapter 50. The headline shall read: TAX
7 | IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list
8 | the members of the value adjustment board and the taxing
9 | authorities to which they are elected. The form shall show, in
10 | columnar form, for each of the property classes listed under
11 | subsection (2), the following information, with appropriate
12 | column totals:

13 | (f) In the sixth column, the net shift in taxes to
14 | parcels not granted relief by the board. The shift shall be
15 | computed as the amount shown in column 5 multiplied by the
16 | applicable millage rates adopted by the taxing authorities in
17 | hearings held pursuant to s. 200.065(2)(d) or adopted by vote
18 | of the electors pursuant to s. 9(b) or s. 12, Art. VII of the
19 | State Constitution, but without adjustment as authorized
20 | pursuant to s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing
21 | authority the hearing has not been completed at the time the
22 | notice required herein is prepared, the millage rate used
23 | shall be that adopted in the hearing held pursuant to s.
24 | 200.065(2)(c).

25 | Section 8. Paragraph (i) of subsection (2) of section
26 | 1011.71, Florida Statutes, is amended to read:

27 | 1011.71 District school tax.--

28 | (2) In addition to the maximum millage levy as
29 | provided in subsection (1), each school board may levy not
30 | more than 2 mills against the taxable value for school
31 |

1 purposes for district schools, including charter schools at
2 the discretion of the school board, to fund:

3 (i) Payment of the cost of school buses when a school
4 district contracts with a private entity to provide student
5 transportation services if the district meets the requirements
6 of this paragraph.

7 1. The district's contract must require that the
8 private entity purchase, lease-purchase, or lease, and operate
9 and maintain, one or more school buses of a specific type and
10 size that meet the requirements of s. 1006.25.

11 2. Each such school bus must be used for the daily
12 transportation of public school students in the manner
13 required by the school district.

14 3. Annual payment for each such school bus may not
15 exceed 10 percent of the purchase price of the state pool bid.

16 4. The proposed expenditure of the funds for this
17 purpose must have been included in the district school board's
18 notice of proposed tax for school capital outlay as provided
19 in s. 200.065(10) ~~s. 200.065(9)~~.

20
21 Violations of these expenditure provisions shall result in an
22 equal dollar reduction in the Florida Education Finance
23 Program (FEFP) funds for the violating district in the fiscal
24 year following the audit citation.

25 Section 9. If the governing board of any county or
26 municipality determines, by a majority vote, that it needs
27 assistance to implement the revenue reductions required by
28 this act, the governing board may request technical financial
29 assistance from the Office of the Auditor General or the
30 Office of Program Policy Analysis and Government
31 Accountability. Within 15 days after receiving such a request,

1 the Auditor General or OPPAGA shall designate a group of staff
2 members or consultants to assist that county or municipality.
3 Such assistance shall be limited to those actions necessary to
4 ensure that essential services are provided at appropriate
5 levels. Other state agencies and local governments shall
6 provide information as requested by the Auditor General or
7 OPPAGA in providing assistance under this section. Within 45
8 days after receiving the initial request, the Auditor General
9 or OPPAGA shall submit its final recommendations to the county
10 or municipality.

11 Section 10. The sum of \$250,000 nonrecurring general
12 revenue is appropriated to the Office of Program Policy
13 Analysis and Government Accountability for purposes of
14 implementing section 8 of this act. The sum of \$250,000 in
15 nonrecurring general revenue is appropriated to the Office of
16 the Auditor General for purposes of implementing section 8 of
17 this act.

18 Section 11. The executive director of the Department
19 of Revenue is authorized, and all conditions are deemed met,
20 to adopt emergency rules under ss. 120.536(1) and 120.54(4),
21 Florida Statutes, for the purpose of implementing this act.
22 Notwithstanding any other provision of law, such emergency
23 rules shall remain in effect for 6 months after the date of
24 adoption and may be renewed during the pendency of procedures
25 to adopt rules addressing the subject of the emergency rules.

26 Section 12. This act shall take effect July 1, 2007.
27
28
29
30
31