

1 A bill to be entitled
 2 An act relating to ad valorem millage rates; amending s.
 3 200.065, F.S.; providing for an annual adjustment to the
 4 rolled-back millage rate; amending ss. 200.071 and
 5 200.081, F.S.; providing for a limitation on the millage
 6 rate levied by counties and municipalities that
 7 participate in state revenue sharing; creating s. 200.082,
 8 F.S.; limiting independent special districts to the
 9 rolled-back millage rate; amending s. 218.23, F.S.;
 10 providing additional certification requirements for a
 11 local government to be eligible to receive state revenue-
 12 sharing funds; providing an effective date.

13
 14 Be It Enacted by the Legislature of the State of Florida:

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 16 Section 1. Subsection (1) of section 200.065, Florida
 17 Statutes, is amended to read:

18 200.065 Method of fixing millage.--

19 (1) Upon completing ~~completion~~ of the assessment of all
 20 property pursuant to s. 193.023, the property appraiser shall
 21 certify to each taxing authority the taxable value of the
 22 property within the jurisdiction of the taxing authority. This
 23 certification shall include a copy of the statement ~~required to~~
 24 ~~be~~ submitted under s. 195.073(3) to the, ~~as applicable to that~~
 25 taxing authority. The form on which the certification is made
 26 shall include instructions to each taxing authority describing
 27 the proper method of computing a millage rate which, exclusive
 28 of new construction, additions to structures, deletions,

29 ~~increases in the value of improvements that have undergone a~~
 30 ~~substantial~~ rehabilitation to improvements that increase which
 31 ~~increased~~ the assessed value of such improvements by at least
 32 100 percent, and property added due to geographic boundary
 33 changes, will provide the same ad valorem tax revenue for each
 34 taxing authority as was levied during the prior year. The
 35 resulting millage rate shall be adjusted by a factor, published
 36 annually by the Department of Revenue and based on the Implicit
 37 Price Deflators for Gross Domestic Product as determined by the
 38 Bureau of Economic Analysis of the United States Department of
 39 Commerce, to account for increases or decreases in costs to
 40 local governments for goods and services typically purchased by
 41 such governments. That adjusted millage rate shall be known as
 42 the "rolled-back rate." The property appraiser shall send this
 43 ~~information provided pursuant to this subsection shall also be~~
 44 ~~sent~~ to the tax collector ~~by the property appraiser~~ at the same
 45 time it is sent to each taxing authority.

46 Section 2. Section 200.071, Florida Statutes, is amended
 47 to read:

48 200.071 ~~Limitation of~~ Millage limitation; counties.--

49 ~~(1)~~ Except for voted levies, or as otherwise provided
 50 herein, ~~no~~ ad valorem ~~tax~~ millage shall be levied against real
 51 property and tangible personal property by counties may not
 52 exceed in excess of 10 mills, except for voted levies.

53 (1) As a condition of participation in state revenue
 54 sharing under part II of chapter 218, ad valorem millage shall
 55 be limited to the rolled-back rate calculated under s.
 56 200.065(1), subject to any adjustments allowed by s. 200.065(5)

57 or (10), unless otherwise approved by a super majority vote of
 58 the governing body of the county.

59 (2) ~~If The board of county commissioners shall, in the~~
 60 ~~event~~ the sum of the proposed millage for the county and
 61 dependent districts ~~therein~~ is more than the maximum allowed
 62 ~~hereunder~~, the board of county commissioners shall reduce the
 63 millage to be levied for county officers, departments,
 64 divisions, commissions, authorities, and dependent special
 65 districts so as not to exceed the maximum millage provided under
 66 this section or s. 200.091.

67 (3) Any county that ~~which~~, through a municipal service
 68 taxing unit, provides services or facilities of the kind or type
 69 commonly provided by municipalities, may levy, in addition to
 70 the millages otherwise provided in this section, against real
 71 property and tangible personal property within each such
 72 municipal service taxing unit an ad valorem tax millage not in
 73 excess of 10 mills to pay for such services or facilities
 74 ~~provided with the funds obtained through such levy within such~~
 75 ~~municipal service taxing unit.~~

76 Section 3. Section 200.081, Florida Statutes, is amended
 77 to read:

78 200.081 Millage limitation; municipalities.--Except for
 79 voted levies, ~~No municipality shall levy~~ ad valorem millage
 80 levied ~~taxes~~ against real property and tangible personal
 81 property by municipalities may not exceed ~~in excess of~~ 10 mills,
 82 ~~except for voted levies.~~ However, as a condition of
 83 participation in state revenue sharing under part II of chapter
 84 218, ad valorem millage shall be limited to the rolled-back rate

85 calculated under s. 200.065(1), subject to any adjustments
 86 allowed by s. 200.065(5) or (10), unless otherwise approved by a
 87 super majority vote of the governing body of the municipality.

88 Section 4. Section 200.082, Florida Statutes, is created
 89 to read:

90 200.082 Millage limitation; independent special
 91 districts.--Except for voted levies, ad valorem millage levied
 92 by an independent special district against real property and
 93 tangible personal property shall be limited to the rolled-back
 94 rate calculated under s. 200.065(1), subject to any adjustments
 95 allowed by s. 200.065(5) or (10), unless otherwise approved by a
 96 super majority vote of the governing body of the independent
 97 special district.

98 Section 5. Subsection (1) of section 218.23, Florida
 99 Statutes, is amended to read:

100 218.23 Revenue sharing with units of local government.--

101 (1) To be eligible to participate in revenue sharing
 102 beyond the minimum entitlement in any fiscal year, a unit of
 103 local government is required to have:

104 (a) Reported its finances for its most recently completed
 105 fiscal year to the Department of Financial Services, under
 106 ~~pursuant to~~ s. 218.32.

107 (b) Made provisions for annual postaudits of its financial
 108 accounts in accordance with provisions of law.

109 (c) Levied, as shown on its most recent financial report
 110 pursuant to s. 218.32, ad valorem taxes, exclusive of taxes
 111 levied for debt service or other special millages authorized by
 112 the voters, to produce the revenue equivalent to a millage rate

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113 of 3 mills on the dollar based on the 1973 taxable values as
114 certified by the property appraiser under ~~pursuant to~~ s.
115 193.122(2) or, in order to produce revenue equivalent to that
116 which would otherwise be produced by such 3-mill ad valorem tax,
117 to have received a remittance from the county pursuant to s.
118 125.01(6)(a), collected an occupational license tax or a utility
119 tax, levied an ad valorem tax, or received revenue from any
120 combination of these four sources. If a new municipality is
121 incorporated, the provisions of this paragraph shall apply to
122 the taxable values for the year of incorporation as certified by
123 the property appraiser. This paragraph requires only a minimum
124 amount of revenue to be raised from the ad valorem tax, the
125 occupational license tax, and the utility tax. It does not
126 require a minimum millage rate.

127 (d) Certified that persons in its employ as law
128 enforcement officers, as defined in s. 943.10(1), meet the
129 qualifications for employment as established by the Criminal
130 Justice Standards and Training Commission; that its salary
131 structure and salary plans meet the provisions of chapter 943;
132 and that no law enforcement officer is compensated for his or
133 her services at an annual salary rate of less than \$6,000.
134 However, the department may waive the minimum law enforcement
135 officer salary requirement if a city or county certifies that it
136 is levying ad valorem taxes at 10 mills.

137 (e) Certified that persons in its employ as firefighters,
138 as defined in s. 633.30(1), meet the qualification for
139 employment as established by the Division of State Fire Marshal
140 pursuant to the provisions of ss. 633.34 and 633.35 and that the

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141 provisions of s. 633.382 have been met.

142 (f) Certified that each dependent special district that is
143 budgeted separately from the general budget of the local
144 governing authority has met the provisions for annual postaudit
145 of its financial accounts in accordance with the provisions of
146 law.

147

148 ~~Additionally,~~ To receive its share of revenue sharing funds, a
149 unit of local government shall certify to the department ~~of~~
150 ~~Revenue~~ that the requirements of ss. s. 200.065, 200.071, and
151 200.081, if applicable, were met. The certification shall be
152 made annually within 30 days after ~~of~~ adoption of an ordinance
153 or resolution establishing a final property tax levy or, if no
154 property tax is levied, not later than November 1. The portion
155 of revenue sharing funds which, pursuant to this part, would
156 otherwise be distributed to a unit of local government which has
157 not certified compliance or has otherwise failed to meet the
158 requirements of s. 200.065 shall be deposited in the General
159 Revenue Fund for the 12 months following a determination of
160 noncompliance by the department.

161 Section 6. This act shall take effect July 1, 2007.