

By Senator Baker

20-1030-07

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A bill to be entitled
An act relating to the method of fixing
millage; amending s. 200.065, F.S.;
substituting the term "last year's rate" for
the term "rolled-back rate"; amending ss.
200.069, 373.536, F.S., to conform; providing
an effective date.

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

Section 1. Subsection (1), paragraphs (b), (c), (d),
and (e) of subsection (2), paragraphs (a), (c), (d), (g), (j),
and (k) of subsection (3), subsection (8), and paragraph (b)
of subsection (12) of section 200.065, Florida Statutes, are
amended to read:

200.065 Method of fixing millage.--

(1) Upon completion of the assessment of all property
pursuant to s. 193.023, the property appraiser shall certify
to each taxing authority the taxable value within the
jurisdiction of the taxing authority. This certification shall
include a copy of the statement required to be submitted under
s. 195.073(3), as applicable to that taxing authority. The
form on which the certification is made shall include
instructions to each taxing authority describing the proper
method of computing a millage rate which, exclusive of new
construction, additions to structures, deletions, increases in
the value of improvements that have undergone a substantial
rehabilitation which increased the assessed value of such
improvements by at least 100 percent, and property added due
to geographic boundary changes, will provide the same ad
valorem tax revenue for each taxing authority as was levied

1 during the prior year. That millage rate shall be known as the
2 ~~"last year's" rolled back~~ rate." The information provided
3 pursuant to this subsection shall also be sent to the tax
4 collector by the property appraiser at the time it is sent to
5 each taxing authority.

6 (2) No millage shall be levied until a resolution or
7 ordinance has been approved by the governing board of the
8 taxing authority which resolution or ordinance must be
9 approved by the taxing authority according to the following
10 procedure:

11 (b) Within 35 days of certification of value pursuant
12 to subsection (1), each taxing authority shall advise the
13 property appraiser of its proposed millage rate, of its last
14 year's ~~rolled back~~ rate computed pursuant to subsection (1),
15 and of the date, time, and place at which a public hearing
16 will be held to consider the proposed millage rate and the
17 tentative budget. The property appraiser shall utilize this
18 information in preparing the notice of proposed property taxes
19 pursuant to s. 200.069. The deadline for mailing the notice
20 shall be the later of 55 days after certification of value
21 pursuant to subsection (1) or 10 days after either the date
22 the tax roll is approved or the interim roll procedures under
23 s. 193.1145 are instituted. If the deadline for mailing the
24 notice of proposed property taxes is 10 days after the date
25 the tax roll is approved or the interim roll procedures are
26 instituted, all subsequent deadlines provided in this section
27 shall be extended. The number of days by which the deadlines
28 shall be extended shall equal the number of days by which the
29 deadline for mailing the notice of proposed taxes is extended
30 beyond 55 days after certification. If any taxing authority
31 fails to provide the information required in this paragraph to

1 | the property appraiser in a timely fashion, the taxing
2 | authority shall be prohibited from levying a millage rate
3 | greater than the last year's ~~rolled back~~ rate computed
4 | pursuant to subsection (1) for the upcoming fiscal year, which
5 | rate shall be computed by the property appraiser and used in
6 | preparing the notice of proposed property taxes.

7 | (c) Within 80 days of the certification of value
8 | pursuant to subsection (1), but not earlier than 65 days after
9 | certification, the governing body of each taxing authority
10 | shall hold a public hearing on the tentative budget and
11 | proposed millage rate. Prior to the conclusion of the
12 | hearing, the governing body of the taxing authority shall
13 | amend the tentative budget as it sees fit, adopt the amended
14 | tentative budget, recompute its proposed millage rate, and
15 | publicly announce the percent, if any, by which the recomputed
16 | proposed millage rate exceeds the last year's ~~rolled back~~ rate
17 | computed pursuant to subsection (1). That percent shall be
18 | characterized as the percentage increase in property taxes
19 | tentatively adopted by the governing body.

20 | (d) Within 15 days after the meeting adopting the
21 | tentative budget, the taxing authority shall advertise in a
22 | newspaper of general circulation in the county as provided in
23 | subsection (3), its intent to finally adopt a millage rate and
24 | budget. A public hearing to finalize the budget and adopt a
25 | millage rate shall be held not less than 2 days or more than 5
26 | days after the day that the advertisement is first published.
27 | During the hearing, the governing body of the taxing authority
28 | shall amend the adopted tentative budget as it sees fit, adopt
29 | a final budget, and adopt a resolution or ordinance stating
30 | the millage rate to be levied. The resolution or ordinance
31 | shall state the percent, if any, by which the millage rate to

1 | be levied exceeds the last year's ~~rolled back~~ rate computed
2 | pursuant to subsection (1), which shall be characterized as
3 | the percentage increase in property taxes adopted by the
4 | governing body. The adoption of the budget and the
5 | millage-levy resolution or ordinance shall be by separate
6 | votes. For each taxing authority levying millage, the name of
7 | the taxing authority, the last year's ~~rolled back~~ rate, the
8 | percentage increase, and the millage rate to be levied shall
9 | be publicly announced prior to the adoption of the
10 | millage-levy resolution or ordinance. In no event may the
11 | millage rate adopted pursuant to this paragraph exceed the
12 | millage rate tentatively adopted pursuant to paragraph (c). If
13 | the rate tentatively adopted pursuant to paragraph (c) exceeds
14 | the proposed rate provided to the property appraiser pursuant
15 | to paragraph (b), or as subsequently adjusted pursuant to
16 | subsection (10), each taxpayer within the jurisdiction of the
17 | taxing authority shall be sent notice by first-class mail of
18 | his or her taxes under the tentatively adopted millage rate
19 | and his or her taxes under the previously proposed rate. The
20 | notice must be prepared by the property appraiser, at the
21 | expense of the taxing authority, and must generally conform to
22 | the requirements of s. 200.069. If such additional notice is
23 | necessary, its mailing must precede the hearing held pursuant
24 | to this paragraph by not less than 10 days and not more than
25 | 15 days.

26 | (e)1. In the hearings required pursuant to paragraphs
27 | (c) and (d), the first substantive issue discussed shall be
28 | the percentage increase in millage over the last year's
29 | ~~rolled back~~ rate necessary to fund the budget, if any, and the
30 | specific purposes for which ad valorem tax revenues are being
31 | increased. During such discussion, the governing body shall

1 | hear comments regarding the proposed increase and explain the
2 | reasons for the proposed increase over the last year's
3 | ~~rolled back~~ rate. The general public shall be allowed to
4 | speak and to ask questions prior to adoption of any measures
5 | by the governing body. The governing body shall adopt its
6 | tentative or final millage rate prior to adopting its
7 | tentative or final budget.

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

1 a notice in a newspaper of general paid circulation in the
2 county. The notice shall state the time and place for the
3 continuation of the hearing and shall be published at least 2
4 days but not more than 5 days prior to the date the hearing
5 will be continued.

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

26 (a) For taxing authorities other than school districts
27 which have tentatively adopted a millage rate in excess of 100
28 percent of the last year's ~~rolled back~~ rate computed pursuant
29 to subsection (1), the advertisement shall be in the following
30 form:
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NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy.....\$XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes.....(\$XX,XXX,XXX)

C. Actual property tax levy.....\$XX,XXX,XXX

This year's proposed tax levy.....\$XX,XXX,XXX

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

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

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

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy.....\$XX,XXX,XXX

1 B. Less tax reductions due to Value Adjustment Board
2 and other assessment changes.....(\$XX,XXX,XXX)

3 C. Actual property tax levy.....\$XX,XXX,XXX
4 This year's proposed tax levy.....\$XX,XXX,XXX

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

10 The remainder of the taxes is proposed solely at the
11 discretion of the school board.

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

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

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18 1. AMOUNT A shall be an estimate, provided by the
19 Department of Education, of the amount to be received in the
20 current fiscal year by the district from state appropriations
21 for the Florida Education Finance Program.

22 2. AMOUNT B shall be the percent increase over the
23 last year's ~~rolled back~~ rate necessary to levy only the
24 required local effort in the current fiscal year, computed as
25 though in the preceding fiscal year only the required local
26 effort was levied.

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

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1 (d) For school districts which have proposed a millage
2 rate in excess of 100 percent of the last year's ~~rolled back~~
3 rate computed pursuant to subsection (1) and which propose to
4 levy as nonvoted millage only the minimum amount required
5 pursuant to s. 1011.60(6), the advertisement shall be the same
6 as provided in paragraph (c), except that the second and third
7 paragraphs shall be replaced with the following paragraph:

8
9 This increase is required under state law in order for
10 the school board to receive \$...(amount A)... in state
11 education grants.

12
13 (g) In the event that the mailing of the notice of
14 proposed property taxes is delayed beyond September 3 in a
15 county, any multicounty taxing authority which levies ad
16 valorem taxes within that county shall advertise its intention
17 to adopt a tentative budget and millage rate in a newspaper of
18 paid general circulation within that county, as provided in
19 this subsection, and shall hold the hearing required pursuant
20 to paragraph (2)(c) not less than 2 days or more than 5 days
21 thereafter, and not later than September 18. The advertisement
22 shall be in the following form, unless the proposed millage
23 rate is less than or equal to the last year's ~~rolled back~~
24 rate, computed pursuant to subsection (1), in which case the
25 advertisement shall be as provided in paragraph (e):

26
27 NOTICE OF TAX INCREASE

28
29 The ...(name of the taxing authority)... proposes to
30 increase its property tax levy by ...(percentage of increase
31 over last year's ~~rolled back~~ rate)... percent.

1 All concerned citizens are invited to attend a public
2 hearing on the proposed tax increase to be held on ...(date
3 and time)... at ...(meeting place)....
4

5 (j) The amounts to be published as percentages of
6 increase over the last year's ~~rolled back~~ rate pursuant to
7 this subsection shall be based on aggregate millage rates and
8 shall exclude voted millage levies unless expressly provided
9 otherwise in this subsection.

10 (k) Any taxing authority which will levy an ad valorem
11 tax for an upcoming budget year but does not levy an ad
12 valorem tax currently shall, in the advertisement specified in
13 paragraph (a), paragraph (c), paragraph (d), or paragraph (g),
14 replace the phrase "increase its property tax levy by
15 ...(percentage of increase over last year's ~~rolled back~~
16 rate)... percent" with the phrase "impose a new property tax
17 levy of \$...(amount)... per \$1,000 value."

18 (8) Multicounty taxing authorities are subject to the
19 provisions of this section. The term "taxable value" means
20 the taxable value of all property subject to taxation by the
21 authority. If a multicounty taxing authority has not received
22 a certification pursuant to subsection (1) from a county by
23 July 15, it shall compute its proposed millage rate and last
24 year's ~~rolled back~~ rate based upon estimates of taxable value
25 supplied by the Department of Revenue. All dates for public
26 hearings and advertisements specified in this section shall,
27 with respect to multicounty taxing authorities, be computed as
28 though certification of value pursuant to subsection (1) were
29 made July 1. The multicounty district shall add the following
30 sentence to the advertisement set forth in paragraphs (3)(a)
31

1 and (g): This tax increase is applicable to ...(name of
2 county or counties)....

3 (12)

4 (b) Within 30 days of the deadline for certification
5 of compliance required by s. 200.068, the department shall
6 notify any taxing authority in violation of this section that
7 it is subject to paragraph (c). Except for revenues from voted
8 levies or levies imposed pursuant to s. 1011.60(6), the
9 revenues of any taxing authority in violation of this section
10 collected in excess of the last year's ~~rolled back~~ rate shall
11 be held in escrow until the process required by paragraph (c)
12 is completed and approved by the department. The department
13 shall direct the tax collector to so hold such funds.

14 Section 2. Paragraph (e) of subsection (4) of section
15 200.069, Florida Statutes, is amended to read:

16 200.069 Notice of proposed property taxes and non-ad
17 valorem assessments.--Pursuant to s. 200.065(2)(b), the
18 property appraiser, in the name of the taxing authorities and
19 local governing boards levying non-ad valorem assessments
20 within his or her jurisdiction and at the expense of the
21 county, shall prepare and deliver by first-class mail to each
22 taxpayer to be listed on the current year's assessment roll a
23 notice of proposed property taxes, which notice shall contain
24 the elements and use the format provided in the following
25 form. Notwithstanding the provisions of s. 195.022, no county
26 officer shall use a form other than that provided herein. The
27 Department of Revenue may adjust the spacing and placement on
28 the form of the elements listed in this section as it
29 considers necessary based on changes in conditions
30 necessitated by various taxing authorities. If the elements
31 are in the order listed, the placement of the listed columns

1 may be varied at the discretion and expense of the property
2 appraiser, and the property appraiser may use printing
3 technology and devices to complete the form, the spacing, and
4 the placement of the information in the columns. A county
5 officer may use a form other than that provided by the
6 department for purposes of this part, but only if his or her
7 office pays the related expenses and he or she obtains prior
8 written permission from the executive director of the
9 department; however, a county officer may not use a form the
10 substantive content of which is at variance with the form
11 prescribed by the department. The county officer may continue
12 to use such an approved form until the law that specifies the
13 form is amended or repealed or until the officer receives
14 written disapproval from the executive director.

15 (4) For each entry listed in subsection (3), there
16 shall appear on the notice the following:

17 (e) In the fifth column, the gross amount of ad
18 valorem taxes which would apply to the parcel in the current
19 year if each taxing authority were to levy the last year's
20 ~~rolled back~~ rate computed pursuant to s. 200.065(1) or, in the
21 case of voted levies for debt service, the amount previously
22 authorized by referendum.

23 Section 3. Paragraph (d) of subsection (5) of section
24 373.536, Florida Statutes, is amended to read:

25 373.536 District budget and hearing thereon.--

26 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW
27 AND APPROVAL.--

28 (d) The tentative budget must set forth the proposed
29 expenditures of the district, to which may be added an amount
30 to be held as reserve. The tentative budget must include, but
31 is not limited to, the following information for the preceding

1 fiscal year and the current fiscal year, and the proposed
2 amounts for the upcoming fiscal year, in a standard format
3 prescribed by the Executive Office of the Governor:

4 1. The estimated amount of funds remaining at the
5 beginning of the fiscal year which have been obligated for the
6 payment of outstanding commitments not yet completed.

7 2. The estimated amount of unobligated funds or net
8 cash balance on hand at the beginning of the fiscal year, and
9 the estimated amount of funds to be raised by district taxes
10 or received from other sources to meet the requirements of the
11 district.

12 3. The millage rates and the percentage increase above
13 the last year's ~~rolled back~~ rate, together with a summary of
14 the reasons the increase is required, and the percentage
15 increase in taxable value resulting from new construction
16 within the district.

17 4. The salaries and benefits, expenses, operating
18 capital outlay, number of authorized positions, and other
19 personal services for the following program areas of the
20 district:

- 21 a. Water resource planning and monitoring;
22 b. Land acquisition, restoration, and public works;
23 c. Operation and maintenance of works and lands;
24 d. Regulation;
25 e. Outreach for which the information provided must
26 contain a full description and accounting of expenditures for
27 water resources education; public information and public
28 relations, including public service announcements and
29 advertising in any media; and lobbying activities related to
30 local, regional, state and federal governmental affairs,
31

1 whether incurred by district staff or through contractual
2 services; and

3 f. Management and administration.
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5 In addition to the program areas reported by all water
6 management districts, the South Florida Water Management
7 District shall include in its budget document separate
8 sections on all costs associated with the Everglades
9 Construction Project and the Comprehensive Everglades
10 Restoration Plan.

11 5. The total estimated amount in the district budget
12 for each area of responsibility listed in subparagraph 4. and
13 for water resource development projects identified in the
14 district's regional water supply plans.

15 6. A description of each new, expanded, reduced, or
16 eliminated program.

17 7. The funding sources, including, but not limited to,
18 ad valorem taxes, Surface Water Improvement and Management
19 Program funds, other state funds, federal funds, and user fees
20 and permit fees for each program area.

21 Section 4. This act shall take effect upon becoming a
22 law.
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24 *****

25 SENATE SUMMARY

26 Replaces the term "rolled-back rate" with the term "last
27 year's rate" for purposes of fixing ad valorem millage.
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