

ENROLLED
CS/HB 1577

2007 Legislature

1 A bill to be entitled
2 An act relating to Brevard County; authorizing Brevard
3 County to cap, through a provision in its charter, the
4 annual growth in ad valorem tax revenue; providing for
5 exceptions to the limitation; requiring a referendum;
6 providing a ballot statement; providing a definition;
7 providing an effective date.

8

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

10

11 Section 1. Brevard County may cap, through a provision in
12 its charter, the annual growth in ad valorem tax revenues. Any
13 such cap may not restrict the annual growth at a rate below the
14 lesser of 3 percent or the percentage change in the Consumer
15 Price Index as provided in section 193.155(1)(b), Florida
16 Statutes. Any such cap specified in a county charter must allow
17 for the cap to be overcome by a finding of necessity due to
18 emergency or critical need by a super majority vote of the
19 county commission. In applying the increase or growth cap, the
20 county shall compute a millage rate that, exclusive of new
21 construction, additions to structures, deletions, increases in
22 the value of improvements that have undergone a substantial
23 rehabilitation which increased the assessed value of such
24 improvements by at least 100 percent, and property added due to
25 geographic boundary changes, will provide the same ad valorem
26 tax revenue for each taxing authority as was levied during the
27 prior year. It is the rate that shall be subject to any cap in
28 growth or increase in ad valorem revenues established by county

Page 1 of 2

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 charter.

30 Section 2. (1) In conjunction with the next countywide
31 election held in Brevard County, and in accordance with the
32 general laws governing elections, the Brevard County Supervisor
33 of Elections shall conduct a referendum of qualified electors of
34 the county for the purpose of posing the following question:

35
36 Shall Brevard County be authorized to cap, through a provision
37 in its charter, the annual growth in ad valorem tax revenue?

38 Yes

39 No

40 (2) "Qualified elector" means a person who is registered
41 to vote in a general election held in Brevard County.

42 Section 3. This act shall take effect only upon its
43 approval by a majority vote of those qualified electors of
44 Brevard County voting in a referendum held in accordance with
45 section 2, except that this section and section 2 shall take
46 effect upon this act becoming a law.