

By Senator Gaetz

4-1290A-07

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

16  
 17 Be It Enacted by the Legislature of the State of Florida:

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

21           200.065 Method of fixing millage.--  
 22           (1) Upon completing ~~completion of~~ the assessment of  
 23 all property pursuant to s. 193.023, the property appraiser  
 24 shall certify to each taxing authority the taxable value of  
 25 the property within the jurisdiction of the taxing authority.  
 26 This certification shall include a copy of the statement  
 27 ~~required to be~~ submitted under s. 195.073(3) to the, ~~as~~  
 28 ~~applicable to that~~ taxing authority. The form on which the  
 29 certification is made shall include instructions to each  
 30 taxing authority describing the proper method of computing a  
 31 millage rate which, exclusive of new construction, additions

1 to structures, deletions, ~~increases in the value of~~  
2 ~~improvements that have undergone a substantial~~ rehabilitation  
3 to improvements that increase ~~which increased~~ the assessed  
4 value of such improvements by at least 100 percent, and  
5 property added due to geographic boundary changes, will  
6 provide the same ad valorem tax revenue for each taxing  
7 authority as was levied during the prior year. The resulting  
8 millage rate shall be adjusted by a factor, published annually  
9 by the Department of Revenue and based on the Implicit Price  
10 Deflators for Gross Domestic Product, State and Local  
11 Government Consumption Expenditures and Gross Investment, as  
12 determined by the Bureau of Economic Analysis of the United  
13 States Department of Commerce, or successor reports, to  
14 account for increases or decreases in costs to local  
15 governments for goods and services typically purchased by such  
16 governments. That adjusted millage rate shall be known as the  
17 "rolled-back rate." The property appraiser shall send this  
18 information ~~provided pursuant to this subsection shall also be~~  
19 ~~sent~~ to the tax collector ~~by the property appraiser~~ at the  
20 same time it is sent to each taxing authority.

21 Section 2. Section 200.071, Florida Statutes, is  
22 amended to read:

23 200.071 ~~Limitation of~~ Millage limitation; counties.--  
24 (1) Except for voted levies, or as otherwise provided  
25 herein, ~~no~~ ad valorem ~~tax~~ millage ~~shall be~~ levied against real  
26 property and tangible personal property by counties may not  
27 exceed in excess of 10 mills, except for voted levies.

28 (1) As a condition of participation in state revenue  
29 sharing under part II of chapter 218, ad valorem millage shall  
30 be limited to the rolled-back rate calculated under s.  
31 200.065(1), subject to any adjustments allowed by s.

1 200.065(5) or (10), unless otherwise approved by a super  
2 majority vote of the governing body of the county.

3 (2) ~~If The board of county commissioners shall, in the~~  
4 ~~event~~ the sum of the proposed millage for the county and  
5 dependent districts ~~therein~~ is more than the maximum allowed  
6 ~~hereunder, the board of county commissioners shall~~ reduce the  
7 millage to be levied for county officers, departments,  
8 divisions, commissions, authorities, and dependent special  
9 districts so as not to exceed the maximum millage provided  
10 under this section or s. 200.091.

11 (3) Any county ~~that which~~, through a municipal service  
12 taxing unit, provides services or facilities of the kind or  
13 type commonly provided by municipalities, may levy, in  
14 addition to the millages otherwise provided in this section,  
15 against real property and tangible personal property within  
16 each such municipal service taxing unit an ad valorem tax  
17 millage not in excess of 10 mills to pay for such services or  
18 facilities ~~provided with the funds obtained through such levy~~  
19 ~~within such municipal service taxing unit.~~

20 Section 3. Section 200.081, Florida Statutes, is  
21 amended to read:

22 200.081 Millage limitation; municipalities.--~~Except~~  
23 ~~for voted levies, No municipality shall levy~~ ad valorem  
24 ~~millage levied taxes~~ against real property and tangible  
25 personal property ~~by municipalities may not exceed in excess~~  
26 ~~of 10 mills, except for voted levies. However, as a condition~~  
27 ~~of participation in state revenue sharing under part II of~~  
28 ~~chapter 218, ad valorem millage shall be limited to the~~  
29 ~~rolled-back rate calculated under s. 200.065(1), subject to~~  
30 ~~any adjustments allowed by s. 200.065(5) or (10), unless~~  
31

1 otherwise approved by a super majority vote of the governing  
2 body of the municipality.

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

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

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

15 218.23 Revenue sharing with units of local  
16 government.--

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

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

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

25 (c) Levied, as shown on its most recent financial  
26 report pursuant to s. 218.32, ad valorem taxes, exclusive of  
27 taxes levied for debt service or other special millages  
28 authorized by the voters, to produce the revenue equivalent to  
29 a millage rate of 3 mills on the dollar based on the 1973  
30 taxable values as certified by the property appraiser under  
31 ~~pursuant to~~ s. 193.122(2) or, in order to produce revenue

1 equivalent to that which would otherwise be produced by such  
2 3-mill ad valorem tax, to have received a remittance from the  
3 county pursuant to s. 125.01(6)(a), collected an occupational  
4 license tax or a utility tax, levied an ad valorem tax, or  
5 received revenue from any combination of these four sources.  
6 If a new municipality is incorporated, the provisions of this  
7 paragraph shall apply to the taxable values for the year of  
8 incorporation as certified by the property appraiser. This  
9 paragraph requires only a minimum amount of revenue to be  
10 raised from the ad valorem tax, the occupational license tax,  
11 and the utility tax. It does not require a minimum millage  
12 rate.

13 (d) Certified that persons in its employ as law  
14 enforcement officers, as defined in s. 943.10(1), meet the  
15 qualifications for employment as established by the Criminal  
16 Justice Standards and Training Commission; that its salary  
17 structure and salary plans meet the provisions of chapter 943;  
18 and that no law enforcement officer is compensated for his or  
19 her services at an annual salary rate of less than \$6,000.  
20 However, the department may waive the minimum law enforcement  
21 officer salary requirement if a city or county certifies that  
22 it is levying ad valorem taxes at 10 mills.

23 (e) Certified that persons in its employ as  
24 firefighters, as defined in s. 633.30(1), meet the  
25 qualification for employment as established by the Division of  
26 State Fire Marshal pursuant to the provisions of ss. 633.34  
27 and 633.35 and that the provisions of s. 633.382 have been  
28 met.

29 (f) Certified that each dependent special district  
30 that is budgeted separately from the general budget of the  
31 local governing authority has met the provisions for annual

1 postaudit of its financial accounts in accordance with the  
2 provisions of law.

3  
4 ~~Additionally,~~ To receive its share of revenue sharing funds, a  
5 unit of local government shall certify to the department ~~of~~  
6 ~~Revenue~~ that the requirements of ss. s- 200.065, 200.071, and  
7 200.081 if applicable, were met. The certification shall be  
8 made annually within 30 days after ~~of~~ adoption of an ordinance  
9 or resolution establishing a final property tax levy or, if no  
10 property tax is levied, not later than November 1. The  
11 portion of revenue sharing funds which, pursuant to this part,  
12 would otherwise be distributed to a unit of local government  
13 which has not certified compliance or has otherwise failed to  
14 meet the requirements of s. 200.065 shall be deposited in the  
15 General Revenue Fund for the 12 months following a  
16 determination of noncompliance by the department.

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

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20 SENATE SUMMARY

21 Provides a factor for adjusting the rolled-back millage  
22 rate to account for increases or decreases in local  
23 government costs. Limits counties and municipalities that  
24 want to participate in state revenue sharing to the  
25 rolled-back millage rates. Imposes a rolled-back millage  
26 rate on independent special districts. Requires local  
27 governments to certify that they have applied rolled-back  
28 millage rates in order to receive state revenue-sharing  
29 funds.  
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