

By Senator Gaetz

4-1636-07

1 A bill to be entitled
2 An act relating to district school taxes;
3 amending ss. 200.065 and 1011.71, F.S. ;
4 authorizing a district school board to levy
5 additional taxes, not to exceed 2 mills, to
6 fund property and casualty insurance costs of
7 the school district; providing exemptions from
8 certain expenditure restrictions for school
9 districts meeting certain requirements related
10 to class size and audits; providing an
11 effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Paragraph (a) of subsection (9) of section
16 200.065, Florida Statutes, is amended to read:

17 200.065 Method of fixing millage.--

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

14
15 NOTICE OF TAX FOR SCHOOL
16 CAPITAL OUTLAY
17

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

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

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

28
29 ...(list of capital outlay projects)...
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31

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

3 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
4 made at this hearing.

5
6 Section 2. Paragraph (j) is added to subsection (2) of
7 section 1011.71, Florida Statutes, and subsection (5) of that
8 section is amended, to read:

9 1011.71 District school tax.--

10 (2) In addition to the maximum millage levy as
11 provided in subsection (1), each school board may levy not
12 more than 2 mills against the taxable value for school
13 purposes for district schools, including charter schools at
14 the discretion of the school board, to fund:

15 (j) Property and casualty insurance costs of the
16 school district.

17
18 Violations of these expenditure provisions shall result in an
19 equal dollar reduction in the Florida Education Finance
20 Program (FEFP) funds for the violating district in the fiscal
21 year following the audit citation.

22 (5)(a) It is the intent of the Legislature that, by
23 July 1, 2003, revenue generated by the millage levy authorized
24 by subsection (2) should be used only for the costs of
25 construction, renovation, remodeling, maintenance, and repair
26 of the educational plant; for the purchase, lease, or
27 lease-purchase of equipment, educational plants, and
28 construction materials directly related to the delivery of
29 student instruction; for the rental or lease of existing
30 buildings, or space within existing buildings, originally
31 constructed or used for purposes other than education, for

1 conversion to use as educational facilities; for the opening
2 day collection for the library media center of a new school;
3 for the purchase, lease-purchase, or lease of school buses or
4 the payment to a private entity to offset the cost of school
5 buses pursuant to paragraph (2)(i); and for servicing of
6 payments related to certificates of participation issued for
7 any purpose prior to the effective date of this act. Costs
8 associated with the lease-purchase of equipment, educational
9 plants, and school buses may include the issuance of
10 certificates of participation on or after the effective date
11 of this act and the servicing of payments related to
12 certificates so issued. For purposes of this section,
13 "maintenance and repair" is defined in s. 1013.01.

14 (b) For purposes not delineated in paragraph (a) for
15 which proceeds received from millage levied under subsection
16 (2) may be legally expended, a district school board may spend
17 no more than the following percentages of the amount the
18 district spent for these purposes in fiscal year 1995-1996:

- 19 1. In fiscal year 2000-2001, 40 percent.
- 20 2. In fiscal year 2001-2002, 25 percent.
- 21 3. In fiscal year 2002-2003, 10 percent.

22 (c) Beginning July 1, 2003, revenue generated by the
23 millage levy authorized by subsection (2) must be used only
24 for the purposes delineated in paragraph (a).

25 (d) Notwithstanding any other provision of this
26 subsection, if through its adopted educational facilities plan
27 a district has clearly identified the need for an ancillary
28 plant, has provided opportunity for public input as to the
29 relative value of the ancillary plant versus an educational
30 plant, and has obtained public approval, the district may use
31 revenue generated by the millage levy authorized by subsection

1 (2) for the acquisition, construction, renovation, remodeling,
2 maintenance, or repair of an ancillary plant.

3
4 A district that violates these expenditure restrictions shall
5 have an equal dollar reduction in funds appropriated to the
6 district under s. 1011.62 in the fiscal year following the
7 audit citation. The expenditure restrictions do not apply to
8 any school district that has met the reduction requirements
9 regarding class size for the current year pursuant to s.
10 1003.03, has received a clean audit from the Auditor General
11 for the preceding 3 years, has no material weaknesses or
12 instances of material noncompliance noted in an annual
13 financial audit conducted pursuant to s. 218.39, and certifies
14 to the Commissioner of Education that all of the district's
15 instructional space needs for the next 5 years can be met from
16 capital outlay sources that the district reasonably expects to
17 receive during the next 5 years or from alternative scheduling
18 or construction, leasing, rezoning, or technological
19 methodologies that exhibit sound management.

20 Section 3. This act shall take effect July 1, 2007.

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23 SENATE SUMMARY

24 Authorizes a district school board to levy additional
25 taxes, not to exceed 2 mills, to fund property and
26 casualty insurance costs of the school district. Provides
27 exemptions from certain expenditure restrictions for
28 school districts meeting certain requirements related to
29 class size and audits.
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