

By Senator Lynn

7-246-07

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 218.63, F.S.; providing that a
4 local government may not participate in
5 receiving revenues from the local government
6 half-cent sales tax in a given year if the
7 government levies a millage rate in excess of a
8 rate calculated as specified; amending s.
9 200.065, F.S.; requiring that instructions for
10 calculating such maximum millage be included on
11 the form on which the property appraiser
12 certifies to each taxing authority the taxable
13 value within the taxing authority's
14 jurisdiction; providing an effective date.

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

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18 Section 1. Subsection (3) is added to section 218.63,
19 Florida Statutes, to read:

20 218.63 Participation requirements.--

21 (3)(a) If a unit of local government levies in any
22 year a millage rate in excess of the maximum millage rate as
23 calculated in paragraph (b), not including any millage levied
24 pursuant to a referendum held in that year, that unit of local
25 government may not participate in the local government
26 half-cent sales tax during the next fiscal year.

27 (b) The maximum millage rate under paragraph (a) shall
28 be calculated as the rolled-back rate as defined in s.
29 200.065, adjusted by the percentage change in the Consumer
30 Price Index for All Urban Consumers, U.S. City Average, all
31 items 1967=100, or successor reports for the preceding

1 calendar year as initially reported by the Bureau of Labor
2 Statistics of the United States Department of Labor, plus 3
3 percentage points.

4 Section 2. Subsection (1) of section 200.065, Florida
5 Statutes, is amended to read:

6 200.065 Method of fixing millage.--

7 (1) Upon completion of the assessment of all property
8 pursuant to s. 193.023, the property appraiser shall certify
9 to each taxing authority the taxable value within the
10 jurisdiction of the taxing authority. This certification shall
11 include a copy of the statement required to be submitted under
12 s. 195.073(3), as applicable to that taxing authority. The
13 form on which the certification is made shall include
14 instructions to each taxing authority describing the proper
15 method of computing a millage rate which, exclusive of new
16 construction, additions to structures, deletions, increases in
17 the value of improvements that have undergone a substantial
18 rehabilitation which increased the assessed value of such
19 improvements by at least 100 percent, and property added due
20 to geographic boundary changes, will provide the same ad
21 valorem tax revenue for each taxing authority as was levied
22 during the prior year. That millage rate shall be known as the
23 "rolled-back rate." The form must also include instructions to
24 each taxing authority describing the proper method of
25 computing a millage rate that would result in a loss of
26 eligibility to participate in the local government half-cent
27 sales tax under s. 218.63, if applicable. The information
28 provided pursuant to this subsection shall also be sent to the
29 tax collector by the property appraiser at the time it is sent
30 to each taxing authority.

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

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SENATE SUMMARY

Prohibits a local government from receiving revenues from the local government half-cent sales tax in a given year if the government levies a millage rate in excess of a rate that is calculated as specified. Requires that instructions for calculating such maximum millage be included on the form on which the property appraiser certifies to each taxing authority the taxable value within its jurisdiction.