

A bill to be entitled

An act relating to ad valorem taxation; amending s. 218.63, F.S.; providing that a local government may not participate in 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 calculated as specified; amending s. 200.065, F.S.; requiring 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 the taxing authority's jurisdiction; providing an effective date.

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

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

218.63 Participation requirements.--

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

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

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29 or successor reports for the preceding calendar year as  
30 initially reported by the Bureau of Labor Statistics of the  
31 United States Department of Labor, plus 3 percentage points.

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

34 200.065 Method of fixing millage.--

35 (1) Upon completion of the assessment of all property  
36 pursuant to s. 193.023, the property appraiser shall certify to  
37 each taxing authority the taxable value within the jurisdiction  
38 of the taxing authority. This certification shall include a copy  
39 of the statement required to be submitted under s. 195.073(3),  
40 as applicable to that taxing authority. The form on which the  
41 certification is made shall include instructions to each taxing  
42 authority describing the proper method of computing a millage  
43 rate which, exclusive of new construction, additions to  
44 structures, deletions, increases in the value of improvements  
45 that have undergone a substantial rehabilitation which increased  
46 the assessed value of such improvements by at least 100 percent,  
47 and property added due to geographic boundary changes, will  
48 provide the same ad valorem tax revenue for each taxing  
49 authority as was levied during the prior year. That millage rate  
50 shall be known as the "rolled-back rate." The form must also  
51 include instructions to each taxing authority describing the  
52 proper method of computing a millage rate that would result in a  
53 loss of eligibility to participate in the local government half-  
54 cent sales tax under s. 218.63, if applicable. The information  
55 provided pursuant to this subsection shall also be sent to the

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56 | tax collector by the property appraiser at the time it is sent  
57 | to each taxing authority.

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