

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

.
.
1/RC
04/19/2007 13:01:09
.
.
Floor: 1/AD/2R
04/19/2007 10:03 AM
.

Senator Haridopolos moved the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Paragraphs (h) and (i) are added to subsection (8) of section 200.001, Florida Statutes, to read:

200.001 Millages; definitions and general provisions.--

(8)

(h) "Per capita Florida personal income" means Florida nominal personal income divided by the Florida resident population for the previous calendar year, as reported by the Office of Economic and Demographic Research by April 30 of each year, and published by the Department of Revenue.

(i) "Dedicated increment value" means the increase in assessed value within a defined geographic area used to determine a tax increment amount to be paid to a redevelopment trust fund pursuant to s. 163.387(2)(a) or to be paid or applied pursuant to an ordinance, resolution, or agreement to

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 fund a project or to finance essential infrastructure. Upon
2 creating any obligation for payment to a redevelopment trust
3 fund or otherwise pursuant to an ordinance, resolution, or
4 agreement to fund a project or to finance essential
5 infrastructure based on an increase in assessed value, the
6 taxing authority shall certify to the property appraiser the
7 boundaries of the designated geographic area, the date of the
8 most recent assessment roll used in connection with the
9 taxation of such property prior to creation of the obligation,
10 the percentage of the increase in assessed value subject to
11 the obligation, the term of the obligation, and all other
12 information necessary to compute the dedicated increment
13 value. Information provided to the property appraiser after
14 May 1 of any year may not be used for the current year's
15 certification.

16 Section 2. Section 200.065, Florida Statutes, is
17 amended to read:

18 200.065 Method of fixing millage.--

19 (1) Upon completion of the assessment of all property
20 pursuant to s. 193.023, the property appraiser shall certify
21 to each taxing authority the taxable value within the
22 jurisdiction of the taxing authority. This certification shall
23 include a copy of the statement required to be submitted under
24 s. 195.073(3), as applicable to that taxing authority. The
25 form on which the certification is made shall include
26 instructions to each taxing authority describing the proper
27 method of computing a millage rate which, exclusive of new
28 construction, additions to structures, deletions, increases in
29 the value of improvements that have undergone a substantial
30 rehabilitation which increased the assessed value of such
31 improvements by at least 100 percent, ~~and~~ property added due

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 to geographic boundary changes, and any dedicated increment
2 value, will provide the same ad valorem tax revenue for each
3 taxing authority as was levied during the prior year, less the
4 amount, if any, paid or applied as a consequence of an
5 obligation payment measured by a dedicated increment value.
6 That millage rate shall be known as the "rolled-back rate."
7 The property appraiser shall also include instructions, as
8 prescribed by the Department of Revenue, to each county and
9 municipality, and to each special district dependent on a
10 county or municipality, describing the proper method of
11 computing the millage rates specified in subsection (5). The
12 Department of Revenue shall prescribe the instructions and
13 forms that are necessary to administer this section. The
14 information provided pursuant to this subsection shall also be
15 sent to the tax collector by the property appraiser at the
16 time it is sent to each taxing authority.

17 (2) No millage shall be levied until a resolution or
18 ordinance has been approved by the governing board of the
19 taxing authority which resolution or ordinance must be
20 approved by the taxing authority according to the following
21 procedure:

22 (a)1. Upon preparation of a tentative budget, but
23 prior to adoption thereof, each taxing authority shall compute
24 a proposed millage rate necessary to fund the tentative budget
25 other than the portion of the budget to be funded from sources
26 other than ad valorem taxes. In computing proposed or final
27 millage rates, each taxing authority shall utilize not less
28 than 95 percent of the taxable value certified pursuant to
29 subsection (1).

30 2. The tentative budget of the county commission shall
31 be prepared and submitted in accordance with s. 129.03.

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 3. The tentative budget of the school district shall
 2 be prepared and submitted in accordance with chapter 1011,
 3 provided that the date of submission shall not be later than
 4 24 days after certification of value pursuant to subsection
 5 (1).

6 4. Taxing authorities other than the county and school
 7 district shall prepare and consider tentative and final
 8 budgets in accordance with this section and applicable
 9 provisions of law, including budget procedures applicable to
 10 the taxing authority, provided such procedures do not conflict
 11 with general law.

12 (b) Within 35 days after ~~of~~ certification of value
 13 pursuant to subsection (1), each taxing authority shall advise
 14 the property appraiser of its proposed millage rate, of its
 15 rolled-back rate computed pursuant to subsection (1), and of
 16 the date, time, and place at which a public hearing will be
 17 held to consider the proposed millage rate and the tentative
 18 budget. The property appraiser shall utilize this information
 19 in preparing the notice of proposed property taxes pursuant to
 20 s. 200.069. The deadline for mailing the notice shall be the
 21 later of 55 days after certification of value pursuant to
 22 subsection (1) or 10 days after either the date the tax roll
 23 is approved or the interim roll procedures under s. 193.1145
 24 are instituted. If the deadline for mailing the notice of
 25 proposed property taxes is 10 days after the date the tax roll
 26 is approved or the interim roll procedures are instituted, all
 27 subsequent deadlines provided in this section shall be
 28 extended. The number of days by which the deadlines shall be
 29 extended shall equal the number of days by which the deadline
 30 for mailing the notice of proposed taxes is extended beyond 55
 31 days after certification. If any taxing authority fails to

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 provide the information required in this paragraph to the
 2 property appraiser in a timely fashion, the taxing authority
 3 ~~may not levy shall be prohibited from levying~~ a millage rate
 4 greater than the rolled-back rate computed pursuant to
 5 subsection (1) for the upcoming fiscal year, which rate shall
 6 be computed by the property appraiser and used in preparing
 7 the notice of proposed property taxes.

8 (c) Within 80 days after ~~of~~ the certification of value
 9 pursuant to subsection (1), but not earlier than 65 days after
 10 certification, the governing body of each taxing authority
 11 shall hold a public hearing on the tentative budget and
 12 proposed millage rate. Prior to the conclusion of the
 13 hearing, the governing body of the taxing authority shall
 14 amend the tentative budget as it sees fit, adopt the amended
 15 tentative budget, recompute its proposed millage rate, and
 16 publicly announce the percent, if any, by which the recomputed
 17 proposed millage rate exceeds the rolled-back rate computed
 18 pursuant to subsection (1). That percent shall be
 19 characterized as the percentage increase in property taxes
 20 tentatively adopted by the governing body.

21 (d) If the tentative budget prepared by the governing
 22 body of a county, municipality, or dependent district, as
 23 defined in s. 189.403(2), for the 2009-2010 fiscal year or
 24 thereafter results in a millage rate in excess of the rate
 25 calculated under paragraph (5)(c), a second public hearing on
 26 the tentative budget must be held within the time period
 27 identified in paragraph (c). This meeting must meet the same
 28 conditions required under paragraph (c), except that it may
 29 not be held on the same day of the week as the meeting
 30 required under paragraph (c) and shall be held before 5 p.m.

31 (e)(d) Within 15 days after the meeting adopting the

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 tentative budget, the taxing authority shall advertise in a
2 newspaper of general circulation in the county as provided in
3 subsection (3), its intent to finally adopt a millage rate and
4 budget. If a second meeting is held pursuant to paragraph (d),
5 the county or municipality shall advertise its intent within
6 15 days before the second meeting. A public hearing to
7 finalize the budget and adopt a millage rate shall be held not
8 less than 2 days or more than 5 days after the day that the
9 advertisement is first published. During the hearing, the
10 governing body of the taxing authority shall amend the adopted
11 tentative budget as it sees fit, adopt a final budget, and
12 adopt a resolution or ordinance stating the millage rate to be
13 levied. The resolution or ordinance shall state the percent,
14 if any, by which the millage rate to be levied exceeds the
15 rolled-back rate computed pursuant to subsection (1), which
16 shall be characterized as the percentage increase in property
17 taxes adopted by the governing body.¹ The adoption of the
18 budget and the millage-levy resolution or ordinance shall be
19 by separate votes. For each taxing authority levying millage,
20 the name of the taxing authority, the rolled-back rate, the
21 percentage increase, and the millage rate to be levied shall
22 be publicly announced prior to the adoption of the
23 millage-levy resolution or ordinance. In no event may the
24 millage rate adopted pursuant to this paragraph exceed the
25 millage rate tentatively adopted pursuant to paragraph (c). If
26 the rate tentatively adopted pursuant to paragraph (c) exceeds
27 the proposed rate provided to the property appraiser pursuant
28 to paragraph (b), or as subsequently adjusted pursuant to
29 subsection~~(10)~~⁽¹¹⁾, each taxpayer within the jurisdiction of
30 the taxing authority shall be sent notice by first-class mail
31 of his or her taxes under the tentatively adopted millage rate

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 and his or her taxes under the previously proposed rate. The
 2 notice must be prepared by the property appraiser, at the
 3 expense of the taxing authority, and must generally conform to
 4 the requirements of s. 200.069. If such additional notice is
 5 necessary, its mailing must precede the hearing held pursuant
 6 to this paragraph by not less than 10 days and not more than
 7 15 days.

8 (f)~~(e)~~1. In the hearings required pursuant to
 9 paragraphs (c), ~~and~~ (d), and (e), the first substantive issue
 10 discussed shall be the percentage increase in millage over the
 11 rolled-back rate necessary to fund the budget, if any, and the
 12 specific purposes for which ad valorem tax revenues are being
 13 increased. During such discussion, the governing body shall
 14 hear comments regarding the proposed increase and explain the
 15 reasons for the proposed increase over the rolled-back rate.
 16 The general public shall be allowed to speak and to ask
 17 questions prior to adoption of any measures by the governing
 18 body. The governing body shall adopt its tentative or final
 19 millage rate prior to adopting its tentative or final budget.

20 2. These hearings shall be held after 5 p.m. if
 21 scheduled on a day other than Saturday. No hearing shall be
 22 held on a Sunday. The county commission shall not schedule
 23 its hearings on days scheduled for hearings by the school
 24 board. The hearing dates scheduled by the county commission
 25 and school board shall not be utilized by any other taxing
 26 authority within the county for its public hearings. A
 27 multicounty taxing authority shall make every reasonable
 28 effort to avoid scheduling hearings on days utilized by the
 29 counties or school districts within its jurisdiction. Tax
 30 levies and budgets for dependent special taxing districts
 31 shall be adopted at the hearings for the taxing authority to

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 | which such districts are dependent, following such discussion
 2 | and adoption of levies and budgets for the superior taxing
 3 | authority. A taxing authority may adopt the tax levies for all
 4 | of its dependent special taxing districts, and may adopt the
 5 | budgets for all of its dependent special taxing districts, by
 6 | a single unanimous vote. However, if a member of the general
 7 | public requests that the tax levy or budget of a dependent
 8 | special taxing district be separately discussed and separately
 9 | adopted, the taxing authority shall discuss and adopt that tax
 10 | levy or budget separately. If, due to circumstances beyond the
 11 | control of the taxing authority, the hearing provided for in
 12 | paragraph(e) ~~(d)~~ is recessed, the taxing authority shall
 13 | publish a notice in a newspaper of general paid circulation in
 14 | the county. The notice shall state the time and place for the
 15 | continuation of the hearing and shall be published at least 2
 16 | days but not more than 5 days prior to the date the hearing
 17 | will be continued.

18 | ~~(g)(f)~~1. Notwithstanding any provisions of paragraph
 19 | (c) to the contrary, each school district shall advertise its
 20 | intent to adopt a tentative budget in a newspaper of general
 21 | circulation pursuant to subsection (3) within 29 days after ~~of~~
 22 | certification of value pursuant to subsection (1). Not less
 23 | than 2 days or more than 5 days thereafter, the district shall
 24 | hold a public hearing on the tentative budget pursuant to the
 25 | applicable provisions of paragraph (c).

26 | 2. Notwithstanding any provisions of paragraph (b) to
 27 | the contrary, each school district shall advise the property
 28 | appraiser of its recomputed proposed millage rate within 35
 29 | days after ~~of~~ certification of value pursuant to subsection
 30 | (1). The recomputed proposed millage rate of the school
 31 | district shall be considered its proposed millage rate for the

Barcode 163244

1 purposes of paragraph (b).

2 3. Notwithstanding any provisions of paragraph~~(e)~~ ~~(d)~~
3 to the contrary, each school district shall hold a public
4 hearing to finalize the budget and adopt a millage rate within
5 80 days after ~~of~~ certification of value pursuant to subsection
6 (1), but not earlier than 65 days after certification. The
7 hearing shall be held in accordance with the applicable
8 provisions of paragraph~~(e)~~ ~~(d)~~, except that a newspaper
9 advertisement need not precede the hearing.

10 ~~(h)~~~~(g)~~ Notwithstanding other provisions of law to the
11 contrary, a taxing authority may:

12 1. Expend moneys based on its tentative budget after
13 adoption pursuant to paragraph (c) and until such time as its
14 final budget is adopted pursuant to paragraph~~(e)~~ ~~(d)~~, only if
15 the fiscal year of the taxing authority begins prior to
16 adoption of the final budget or, in the case of a school
17 district, if the fall term begins prior to adoption of the
18 final budget; or

19 2. Readopt its prior year's adopted final budget, as
20 amended, and expend moneys based on that budget until such
21 time as its tentative budget is adopted pursuant to paragraph
22 (c), only if the fiscal year of the taxing authority begins
23 prior to adoption of the tentative budget. The readopted
24 budget shall be adopted by resolution without notice pursuant
25 to this section at a duly constituted meeting of the governing
26 body.

27 (3) The advertisement shall be no less than
28 one-quarter page in size of a standard size or a tabloid size
29 newspaper, and the headline in the advertisement shall be in a
30 type no smaller than 18 point. The advertisement shall not be
31 placed in that portion of the newspaper where legal notices

Barcode 163244

1 and classified advertisements appear. The advertisement shall
 2 be published in a newspaper of general paid circulation in the
 3 county or in a geographically limited insert of such
 4 newspaper. The geographic boundaries in which such insert is
 5 circulated shall include the geographic boundaries of the
 6 taxing authority. It is the legislative intent that, whenever
 7 possible, the advertisement appear in a newspaper that is
 8 published at least 5 days a week unless the only newspaper in
 9 the county is published less than 5 days a week, or that the
 10 advertisement appear in a geographically limited insert of
 11 such newspaper which insert is published throughout the taxing
 12 authority's jurisdiction at least twice each week. It is
 13 further the legislative intent that the newspaper selected be
 14 one of general interest and readership in the community and
 15 not one of limited subject matter, pursuant to chapter 50.

16 (a) For taxing authorities other than school districts
 17 that ~~which~~ have tentatively adopted a millage rate in excess
 18 of 100 percent of the rolled-back rate computed pursuant to
 19 subsection (1), the advertisement shall be in the following
 20 form:

21
 22 NOTICE OF PROPOSED TAX INCREASE
 23

24 The ...(name of the taxing authority)... has
 25 tentatively adopted a measure to increase its property tax
 26 levy.

27 Last year's property tax levy:

- 28 A. Initially proposed tax levy.....\$XX,XXX,XXX
- 29 B. Less tax reductions due to Value Adjustment Board
 30 and other assessment changes.....(\$XX,XXX,XXX)
- 31 C. Actual property tax levy.....\$XX,XXX,XXX

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 This year's proposed tax levy.....\$XX,XXX,XXX

2 All concerned citizens are invited to attend a public
3 hearing on the tax increase to be held on ...(date and
4 time)... at ...(meeting place)....

5 A FINAL DECISION on the proposed tax increase and the
6 budget will be made at this hearing.

7
8 (b) In all instances in which the provisions of
9 paragraph (a) are inapplicable for taxing authorities other
10 than school districts, the advertisement shall be in the
11 following form:

12
13 NOTICE OF BUDGET HEARING

14
15 The ...(name of taxing authority)... has tentatively
16 adopted a budget for ...(fiscal year).... A public hearing to
17 make a FINAL DECISION on the budget AND TAXES will be held on
18 ...(date and time)... at ...(meeting place)....

19
20 (c) For school districts that ~~which~~ have proposed a
21 millage rate in excess of 100 percent of the rolled-back rate
22 computed pursuant to subsection (1) and that ~~which~~ propose to
23 levy nonvoted millage in excess of the minimum amount required
24 pursuant to s. 1011.60(6), the advertisement shall be in the
25 following form:

26
27 NOTICE OF PROPOSED TAX INCREASE

28
29 The ...(name of school district)... will soon consider
30 a measure to increase its property tax levy.

31 Last year's property tax levy:

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 A. Initially proposed tax levy.....\$XX,XXX,XXX

2 B. Less tax reductions due to Value Adjustment Board
3 and other assessment changes.....(\$XX,XXX,XXX)

4 C. Actual property tax levy.....\$XX,XXX,XXX
5 This year's proposed tax levy.....\$XX,XXX,XXX

6 A portion of the tax levy is required under state law
7 in order for the school board to receive \$...(amount A)... in
8 state education grants. The required portion has ...(increased
9 or decreased)... by ...(amount B)... percent and represents
10 approximately ...(amount C)... of the total proposed taxes.

11 The remainder of the taxes is proposed solely at the
12 discretion of the school board.

13 All concerned citizens are invited to a public hearing
14 on the tax increase to be held on ...(date and time)... at
15 ...(meeting place)....

16 A DECISION on the proposed tax increase and the budget
17 will be made at this hearing.

18

19 1. AMOUNT A shall be an estimate, provided by the
20 Department of Education, of the amount to be received in the
21 current fiscal year by the district from state appropriations
22 for the Florida Education Finance Program.

23 2. AMOUNT B shall be the percent increase over the
24 rolled-back rate necessary to levy only the required local
25 effort in the current fiscal year, computed as though in the
26 preceding fiscal year only the required local effort was
27 levied.

28 3. AMOUNT C shall be the quotient of required
29 local-effort millage divided by the total proposed nonvoted
30 millage, rounded to the nearest tenth and stated in words;
31 however, the stated amount shall not exceed nine-tenths.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

(d) For school districts that ~~which~~ have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and that ~~which~~ propose to levy as nonvoted millage only the minimum amount required pursuant to s. 1011.60(6), the advertisement shall be the same as provided in paragraph (c), except that the second and third paragraphs shall be replaced with the following paragraph:

This increase is required under state law in order for the school board to receive \$...(amount A)... in state education grants.

(e) In all instances in which the provisions of paragraphs (c) and (d) are inapplicable for school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The ...(name of school district)... will soon consider a budget for ...(fiscal year).... A public hearing to make a DECISION on the budget AND TAXES will be held on ...(date and time)... at ...(meeting place)....

(f) In lieu of publishing the notice set out in this subsection, the taxing authority may mail a copy of the notice to each elector residing within the jurisdiction of the taxing authority.

(g) In the event that the mailing of the notice of proposed property taxes is delayed beyond September 3 in a county, any multicounty taxing authority which levies ad

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 | valorem taxes within that county shall advertise its intention
 2 | to adopt a tentative budget and millage rate in a newspaper of
 3 | paid general circulation within that county, as provided in
 4 | this subsection, and shall hold the hearing required pursuant
 5 | to paragraph (2)(c) not less than 2 days or more than 5 days
 6 | thereafter, and not later than September 18. The advertisement
 7 | shall be in the following form, unless the proposed millage
 8 | rate is less than or equal to the rolled-back rate, computed
 9 | pursuant to subsection (1), in which case the advertisement
 10 | shall be as provided in paragraph (e):

12 | NOTICE OF TAX INCREASE

14 | The ...(name of the taxing authority)... proposes to
 15 | increase its property tax levy by ...(percentage of increase
 16 | over rolled-back rate)... percent.

17 | All concerned citizens are invited to attend a public
 18 | hearing on the proposed tax increase to be held on ...(date
 19 | and time)... at ...(meeting place)....

21 | (h) In no event shall any taxing authority add to or
 22 | delete from the language of the advertisements as specified
 23 | herein unless expressly authorized by law, except that, if an
 24 | increase in ad valorem tax rates will affect only a portion of
 25 | the jurisdiction of a taxing authority, advertisements may
 26 | include a map or geographical description of the area to be
 27 | affected and the proposed use of the tax revenues under
 28 | consideration. The advertisements required herein shall not be
 29 | accompanied, preceded, or followed by other advertising or
 30 | notices which conflict with or modify the substantive content
 31 | prescribed herein.

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 (i) The advertisements required pursuant to paragraphs
2 (b) and (e) need not be one-quarter page in size or have a
3 headline in type no smaller than 18 point.

4 (j) The amounts to be published as percentages of
5 increase over the rolled-back rate pursuant to this subsection
6 shall be based on aggregate millage rates and shall exclude
7 voted millage levies unless expressly provided otherwise in
8 this subsection.

9 (k) Any taxing authority that ~~which~~ will levy an ad
10 valorem tax for an upcoming budget year but that does not levy
11 an ad valorem tax currently shall, in the advertisement
12 specified in paragraph (a), paragraph (c), paragraph (d), or
13 paragraph (g), replace the phrase "increase its property tax
14 levy by ...(percentage of increase over rolled-back rate)...
15 percent" with the phrase "impose a new property tax levy of
16 \$...(amount)... per \$1,000 value."

17 (l) Any advertisement required pursuant to this
18 section shall be accompanied by an adjacent notice meeting the
19 budget summary requirements of s. 129.03(3)(b). Except for
20 those taxing authorities proposing to levy ad valorem taxes
21 for the first time, the following statement shall appear in
22 the budget summary in boldfaced type immediately following the
23 heading, if the applicable percentage is greater than zero:
24

25 THE PROPOSED OPERATING BUDGET EXPENDITURES OF ...(name
26 of taxing authority)... ARE ...(percent rounded to one decimal
27 place)... MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.
28

29 For purposes of this paragraph, "proposed operating budget
30 expenditures" or "operating expenditures" means all moneys of
31 the local government, including dependent special districts,

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 that:

2 1. Were or could be expended during the applicable
3 fiscal year, or

4 2. Were or could be retained as a balance for future
5 spending in the fiscal year.

6
7 Provided, however, those moneys held in or used in trust,
8 agency, or internal service funds, and expenditures of bond
9 proceeds for capital outlay or for advanced refunded debt
10 principal, shall be excluded.

11 (4) The resolution or ordinance approved in the manner
12 provided for in this section shall be forwarded to the
13 property appraiser and the tax collector within 3 days after
14 the adoption of such resolution or ordinance. No millage other
15 than that approved by referendum may be levied until the
16 resolution or ordinance to levy required in subsection (2) is
17 approved by the governing board of the taxing authority and
18 submitted to the property appraiser and the tax collector. The
19 receipt of the resolution or ordinance by the property
20 appraiser shall be considered official notice of the millage
21 rate approved by the taxing authority, and that millage rate
22 shall be the rate applied by the property appraiser in
23 extending the rolls pursuant to s. 193.122, subject to the
24 provisions of subsection (6) ~~(5)~~. These submissions shall be
25 made within 101 days after ~~of~~ certification of value pursuant
26 to subsection (1).

27 (5)(a) The maximum millage rate that a county or
28 municipality, or a special district dependent on a county or
29 municipality, may levy for the 2007-2008 fiscal year is the
30 greater of:

31 1. The rate that will provide ad valorem tax revenue

1 calculated as follows:

2 a. Ad valorem taxes levied against the 2005 tax roll
3 adjusted to the amount that would have been levied against the
4 2006 tax roll at the 2006 rolled-back rate and further
5 adjusted by the annual percentage change in per capita Florida
6 personal income in the 2005 calendar year or the actual ad
7 valorem taxes levied for the 2006-2007 fiscal year, whichever
8 is less.

9 b. The amount in sub-subparagraph a. further adjusted
10 to the amount that would result from levying the 2007
11 rolled-back rate based on the amount calculated in
12 sub-subparagraph a., and further adjusted by the annual
13 percentage change in per capita Florida personal income in the
14 2006 calendar year; or

15 2. The rate that will provide the same ad valorem tax
16 revenue as was levied in the 2006-2007 fiscal year.

17 (b) The maximum millage rate that a county or
18 municipality, or a special district dependent on a county or
19 municipality, may levy for the 2008-2009 fiscal year is the
20 greater of:

21 1. The rolled-back rate based on the previous year's
22 maximum millage rate; or

23 2. Eighty-five percent of the rate that will provide
24 the ad valorem tax revenue that would be raised by applying
25 the millage rate for the 2006-2007 fiscal year to the 2008 tax
26 roll.

27 (c) Beginning in the 2009-2010 fiscal year, the
28 maximum millage rate that a county or municipality, or a
29 special district dependent on a county or municipality, may
30 levy is the rolled-back rate based on the previous year's
31 maximum millage rate, adjusted for growth in per capita

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 Florida personal income, unless a higher rate is approved by a
 2 two-thirds vote of the governing body of the county or
 3 municipality or approved by a referendum of the voters, in
 4 which case the higher rate shall be the maximum rate.

5
 6 Voted millage as defined in this chapter and taxes levied by a
 7 municipality or municipal services taxing unit that has levied
 8 ad valorem taxes for less than 5 years are not subject to the
 9 limitation on millage rates provided by this subsection.

10 ~~(6)(5)~~ Prior to extension of the rolls pursuant to s.
 11 193.122, the property appraiser shall notify each taxing
 12 authority of the aggregate change in the assessment roll, if
 13 any, from that certified pursuant to subsection (1),
 14 including, but not limited to, those changes which result from
 15 actions by the value adjustment board or from corrections of
 16 errors in the assessment roll. Municipalities, counties,
 17 school boards, and water management districts may adjust
 18 administratively their adopted millage rate without a public
 19 hearing if the taxable value within the jurisdiction of the
 20 taxing authority as certified pursuant to subsection (1) is at
 21 variance by more than 1 percent with the taxable value shown
 22 on the roll to be extended. Any other taxing authority may
 23 adjust administratively its adopted millage rate without a
 24 public hearing if the taxable value within the jurisdiction of
 25 the taxing authority as certified pursuant to subsection (1)
 26 is at variance by more than 3 percent with the taxable value
 27 shown on the roll to be extended. The adjustment shall be
 28 such that the taxes computed by applying the adopted rate
 29 against the certified taxable value are equal to the taxes
 30 computed by applying the adjusted adopted rate to the taxable
 31 value on the roll to be extended. However, no adjustment

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 shall be made to levies required by law to be a specific
 2 millage amount. Not later than 3 days after receipt of
 3 notification pursuant to this subsection, each affected taxing
 4 authority shall certify to the property appraiser its adjusted
 5 adopted rate. Failure to so certify shall constitute waiver
 6 of the adjustment privilege.

7 ~~(7)(6)~~ Nothing contained in this section shall serve
 8 to extend or authorize any millage in excess of the maximum
 9 millage permitted by law or prevent the reduction of millage.

10 ~~(8)(7)~~ The property appraiser shall deliver to the
 11 presiding officer of each taxing authority within the county,
 12 on June 1, an estimate of the total assessed value of
 13 nonexempt property for the current year for budget planning
 14 purposes.

15 ~~(9)(8)~~ Multicounty taxing authorities are subject to
 16 the provisions of this section. The term "taxable value" means
 17 the taxable value of all property subject to taxation by the
 18 authority. If a multicounty taxing authority has not received
 19 a certification pursuant to subsection (1) from a county by
 20 July 15, it shall compute its proposed millage rate and
 21 rolled-back rate based upon estimates of taxable value
 22 supplied by the Department of Revenue. All dates for public
 23 hearings and advertisements specified in this section shall,
 24 with respect to multicounty taxing authorities, be computed as
 25 though certification of value pursuant to subsection (1) were
 26 made July 1. The multicounty district shall add the following
 27 sentence to the advertisement set forth in paragraphs (3)(a)
 28 and (g): This tax increase is applicable to ...(name of
 29 county or counties)....

30 ~~(10)(9)~~(a) In addition to the notice required in
 31 subsection (3), a district school board shall publish a second

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 notice of intent to levy additional taxes under s. 1011.71(2).
2 Such notice shall specify the projects or number of school
3 buses anticipated to be funded by such additional taxes and
4 shall be published in the size, within the time periods,
5 adjacent to, and in substantial conformity with the
6 advertisement required under subsection (3). The projects
7 shall be listed in priority within each category as follows:
8 construction and remodeling; maintenance, renovation, and
9 repair; motor vehicle purchases; new and replacement
10 equipment; payments for educational facilities and sites due
11 under a lease-purchase agreement; payments for renting and
12 leasing educational facilities and sites; payments of loans
13 approved pursuant to ss. 1011.14 and 1011.15; payment of costs
14 of compliance with environmental statutes and regulations;
15 payment of costs of leasing relocatable educational
16 facilities; and payments to private entities to offset the
17 cost of school buses pursuant to s. 1011.71(2)(i). The
18 additional notice shall be in the following form, except that
19 if the district school board is proposing to levy the same
20 millage under s. 1011.71(2) which it levied in the prior year,
21 the words "continue to" shall be inserted before the word
22 "impose" in the first sentence, and except that the second
23 sentence of the second paragraph shall be deleted if the
24 district is advertising pursuant to paragraph (3)(e):

NOTICE OF TAX FOR SCHOOL

CAPITAL OUTLAY

25
26
27
28
29 The ...(name of school district)... will soon consider
30 a measure to impose a ...(number)... mill property tax for the
31 capital outlay projects listed herein.

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

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

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

8
9 ...(list of capital outlay projects)...

10
11 All concerned citizens are invited to a public hearing
12 to be held on ...(date and time)... at ...(meeting place)....

13 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
14 made at this hearing.

15
16 (b) In the event a school district needs to amend the
17 list of capital outlay projects previously advertised and
18 adopted, a notice of intent to amend the notice of tax for
19 school capital outlay shall be published in conformity with
20 the advertisement required in subsection (3). A public
21 hearing to adopt the amended project list shall be held not
22 less than 2 days nor more than 5 days after the day the
23 advertisement is first published. The projects should be
24 listed under each category of new, amended, or deleted
25 projects in the same order as required in paragraph (a). The
26 notice shall appear in the following form, except that any of
27 the categories of new, amended, or deleted projects may be
28 omitted if not appropriate for the changes proposed:

29
30 AMENDED NOTICE OF TAX FOR
31 SCHOOL CAPITAL OUTLAY

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

The School Board of ...(name)... County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the ...(year)... to ...(year)... school year.

New projects to be funded:

...(list of capital outlay projects)...

Amended projects to be funded:

...(list of capital outlay projects)...

Projects to be deleted:

...(list of capital outlay projects)...

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

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

~~(11)(10)~~ Notwithstanding the provisions of paragraph (2)(b) and s. 200.069(4)(c) to the contrary, the proposed millage rates provided to the property appraiser by the taxing authority, except for millage rates adopted by referendum, for rates authorized by s. 1011.71, and for rates required by law to be in a specified millage amount, shall be adjusted in the event that a review notice is issued pursuant to s.

193.1142(4) and the taxable value on the approved roll is at

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 variance with the taxable value certified pursuant to
 2 subsection (1). The adjustment shall be made by the property
 3 appraiser, who shall notify the taxing authorities affected by
 4 the adjustment within 5 days of the date the roll is approved
 5 pursuant to s. 193.1142(4). The adjustment shall be such as
 6 to provide for no change in the dollar amount of taxes levied
 7 from that initially proposed by the taxing authority.

8 ~~(12)~~(11) The time periods specified in this section
 9 shall be determined by using the date of certification of
 10 value pursuant to subsection (1) or July 1, whichever date is
 11 later, as day 1. The time periods shall be considered
 12 directory and may be shortened, provided:

13 (a) No public hearing which is preceded by a mailed
 14 notice occurs earlier than 10 days following the mailing of
 15 such notice;

16 (b) Any public hearing preceded by a newspaper
 17 advertisement is held not less than 2 days or more than 5 days
 18 following publication of such advertisement; and

19 (c) The property appraiser coordinates such shortening
 20 of time periods and gives written notice to all affected
 21 taxing authorities; however, no taxing authority shall be
 22 denied its right to the full time periods allowed in this
 23 section.

24 ~~(13)~~(12)(a) Any taxing authority in violation of this
 25 section, other than subsection (5), shall be subject to
 26 forfeiture of state funds otherwise available to it for the 12
 27 months following a determination of noncompliance by the
 28 Department of Revenue ~~appropriate state agency~~.

29 (b) Within 30 days after ~~of~~ the deadline for
 30 certification of compliance required by s. 200.068, the
 31 department shall notify any taxing authority in violation of

Barcode 163244

1 | this section, other than subsection (5), that it is subject to
 2 | paragraph (c). Except for revenues from voted levies or levies
 3 | imposed pursuant to s. 1011.60(6), the revenues of any taxing
 4 | authority in violation of this section, other than subsection
 5 | (5), collected in excess of the rolled-back rate shall be held
 6 | in escrow until the process required by paragraph (c) is
 7 | completed and approved by the department. The department shall
 8 | direct the tax collector to so hold such funds.

9 | (c) Any taxing authority so noticed by the department
 10 | shall repeat the hearing and notice process required by
 11 | paragraph (2)(d), except that:

12 | 1. The advertisement shall appear within 15 days of
 13 | notice from the department.

14 | 2. The advertisement, in addition to meeting the
 15 | requirements of subsection (3), shall contain the following
 16 | statement in boldfaced type immediately after the heading:

17 |
 18 | THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing
 19 | authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
 20 | TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND
 21 | NOTICE.

22 |
 23 | 3. The millage newly adopted at this hearing shall not
 24 | be forwarded to the tax collector or property appraiser and
 25 | may not exceed the rate previously adopted.

26 | 4. If the newly adopted millage is less than the
 27 | amount previously forwarded pursuant to subsection (4), any
 28 | moneys collected in excess of the new levy shall be held in
 29 | reserve until the subsequent fiscal year and shall then be
 30 | utilized to reduce ad valorem taxes otherwise necessary.

31 | (d) Any county, municipality, or special district

Barcode 163244

1 dependent thereon that is in violation of subsection (5) is
 2 subject to forfeiture of the allocation of the local
 3 government half-cent sales tax revenues during the 12 months
 4 following a determination of noncompliance by the Department
 5 of Revenue as described in s. 218.63(3) and this subsection. A
 6 county or municipality is subject to this forfeiture of the
 7 allocation of local government half-cent sales tax revenues in
 8 the event of such noncompliance with subsection (5) by any
 9 special district dependent on the county or municipality. If
 10 any county, municipality, or special district dependent
 11 thereon is in violation of subsection (5), the department and
 12 the county, municipality, or special district shall follow the
 13 procedures set forth in paragraphs (b) and (c).

14 ~~(14)~~(13)(a) If the notice of proposed property taxes
 15 mailed to taxpayers under this section contains an error, the
 16 property appraiser, in lieu of mailing a corrected notice to
 17 all taxpayers, may correct the error by mailing a short form
 18 of the notice to those taxpayers affected by the error and its
 19 correction. The notice shall be prepared by the property
 20 appraiser at the expense of the taxing authority which caused
 21 the error or at the property appraiser's expense if he or she
 22 caused the error. The form of the notice must be approved by
 23 the executive director of the Department of Revenue or the
 24 executive director's designee. If the error involves only the
 25 date and time of the public hearings required by this section,
 26 the property appraiser, with the permission of the taxing
 27 authority affected by the error, may correct the error by
 28 advertising the corrected information in a newspaper of
 29 general circulation in the county as provided in subsection
 30 (3).

31 (b) Errors that may be corrected in this manner are:

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 1. Incorrect location, time, or date of a public
2 hearing.

3 2. Incorrect assessed, exempt, or taxable value.

4 3. Incorrect amount of taxes as reflected in column
5 one, column two, or column three of the notice; and

6 4. Any other error as approved by the executive
7 director of the Department of Revenue or the executive
8 director's designee.

9 (15)(14) The provisions of this section shall apply to
10 all taxing authorities in this state which levy ad valorem
11 taxes, and shall control over any special law which is
12 inconsistent or in conflict with this section, except to the
13 extent the special law expressly exempts a taxing authority
14 from the provisions of this section. This subsection is a
15 clarification of existing law, and in the absence of such
16 express exemption, no past or future budget or levy of taxes
17 shall be set aside upon the ground that the taxing authority
18 failed to comply with any special law prescribing a schedule
19 or procedure for such adoption which is inconsistent or in
20 conflict with the provisions of this section.

21 Section 3. Section 200.068, Florida Statutes, is
22 amended to read:

23 200.068 Certification of compliance with this
24 chapter.--Not later than 30 days following adoption of an
25 ordinance or resolution establishing a property tax levy, each
26 taxing authority shall certify compliance with the provisions
27 of this chapter to the Department of Revenue. In addition to
28 a statement of compliance, such certification shall include a
29 copy of the ordinance or resolution so adopted; a copy of the
30 certification of value showing rolled-back millage and
31 proposed millage rates, as provided to the property appraiser

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 pursuant to s. 200.065(1) and (2)(b); and maximum millage
 2 rates calculated pursuant to s. 200.065(5), together with
 3 values and calculations upon which the maximum millage rates
 4 are based, which shall be shown on the same certification of
 5 value; and a certified copy of the advertisement, as published
 6 pursuant to s. 200.065(3). In certifying compliance, the
 7 governing body of the county shall also include a certified
 8 copy of the notice required under s. 194.037. However, if the
 9 value adjustment board completes its hearings after the
 10 deadline for certification under this section, the county
 11 shall submit such copy to the department not later than 30
 12 days following completion of such hearings.

13 Section 4. Subsection (3) is added to section 218.63,
 14 Florida Statutes, to read:

15 218.63 Participation requirements.--

16 (3) If a county or municipality, or a special district
 17 dependent on a county or municipality, in any year levies a
 18 millage rate in excess of the maximum millage rate allowed for
 19 that year under s. 200.065(5), that county or municipality, or
 20 the county or municipality on which a special district is
 21 dependent if the dependent special district levies a rate in
 22 excess of the maximum millage rate allowed for such year, may
 23 not participate in the allocation of local government
 24 half-cent sales tax revenues during the 12 months following a
 25 determination of noncompliance by the Department of Revenue as
 26 provided in s. 200.065(13).

27 Section 5. Paragraph (a) of subsection (1) of section
 28 192.0105, Florida Statutes, is amended to read:

29 192.0105 Taxpayer rights.--There is created a Florida
 30 Taxpayer's Bill of Rights for property taxes and assessments
 31 to guarantee that the rights, privacy, and property of the

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 taxpayers of this state are adequately safeguarded and
 2 protected during tax levy, assessment, collection, and
 3 enforcement processes administered under the revenue laws of
 4 this state. The Taxpayer's Bill of Rights compiles, in one
 5 document, brief but comprehensive statements that summarize
 6 the rights and obligations of the property appraisers, tax
 7 collectors, clerks of the court, local governing boards, the
 8 Department of Revenue, and taxpayers. Additional rights
 9 afforded to payors of taxes and assessments imposed under the
 10 revenue laws of this state are provided in s. 213.015. The
 11 rights afforded taxpayers to assure that their privacy and
 12 property are safeguarded and protected during tax levy,
 13 assessment, and collection are available only insofar as they
 14 are implemented in other parts of the Florida Statutes or
 15 rules of the Department of Revenue. The rights so guaranteed
 16 to state taxpayers in the Florida Statutes and the
 17 departmental rules include:

18 (1) THE RIGHT TO KNOW.--

19 (a) The right to be mailed notice of proposed property
 20 taxes and proposed or adopted non-ad valorem assessments (see
 21 ss. 194.011(1), 200.065(2)(b) and (d) and (14)(a) ~~(13)(a)~~, and
 22 200.069). The notice must also inform the taxpayer that the
 23 final tax bill may contain additional non-ad valorem
 24 assessments (see s. 200.069(10)).

25 Section 6. Subsection (5) of section 193.1142, Florida
 26 Statutes, is amended to read:

27 193.1142 Approval of assessment rolls.--

28 (5) Whenever an assessment roll submitted to the
 29 department is returned to the property appraiser for
 30 additional evaluation, a review notice shall be issued for the
 31 express purpose of the adjustment provided in s. 200.065(11)

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 ~~s. 200.065(10).~~

2 Section 7. Paragraph (f) of subsection (1) of section
3 194.037, Florida Statutes, is amended to read:

4 194.037 Disclosure of tax impact.--

5 (1) After hearing all petitions, complaints, appeals,
6 and disputes, the clerk shall make public notice of the
7 findings and results of the board in at least a quarter-page
8 size advertisement of a standard size or tabloid size
9 newspaper, and the headline shall be in a type no smaller than
10 18 point. The advertisement shall not be placed in that
11 portion of the newspaper where legal notices and classified
12 advertisements appear. The advertisement shall be published in
13 a newspaper of general paid circulation in the county. The
14 newspaper selected shall be one of general interest and
15 readership in the community, and not one of limited subject
16 matter, pursuant to chapter 50. The headline shall read: TAX
17 IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list
18 the members of the value adjustment board and the taxing
19 authorities to which they are elected. The form shall show, in
20 columnar form, for each of the property classes listed under
21 subsection (2), the following information, with appropriate
22 column totals:

23 (f) In the sixth column, the net shift in taxes to
24 parcels not granted relief by the board. The shift shall be
25 computed as the amount shown in column 5 multiplied by the
26 applicable millage rates adopted by the taxing authorities in
27 hearings held pursuant to s. 200.065(2)(d) or adopted by vote
28 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the
29 State Constitution, but without adjustment as authorized
30 pursuant to s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing
31 authority the hearing has not been completed at the time the

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 notice required herein is prepared, the millage rate used
2 shall be that adopted in the hearing held pursuant to s.
3 200.065(2)(c).

4 Section 8. Paragraph (i) of subsection (2) of section
5 1011.71, Florida Statutes, is amended to read:

6 1011.71 District school tax.--

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

12 (i) Payment of the cost of school buses when a school
13 district contracts with a private entity to provide student
14 transportation services if the district meets the requirements
15 of this paragraph.

16 1. The district's contract must require that the
17 private entity purchase, lease-purchase, or lease, and operate
18 and maintain, one or more school buses of a specific type and
19 size that meet the requirements of s. 1006.25.

20 2. Each such school bus must be used for the daily
21 transportation of public school students in the manner
22 required by the school district.

23 3. Annual payment for each such school bus may not
24 exceed 10 percent of the purchase price of the state pool bid.

25 4. The proposed expenditure of the funds for this
26 purpose must have been included in the district school board's
27 notice of proposed tax for school capital outlay as provided
28 in s. 200.065(10) ~~s. 200.065(9)~~.

29
30 Violations of these expenditure provisions shall result in an
31 equal dollar reduction in the Florida Education Finance

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 Program (FEFP) funds for the violating district in the fiscal
2 year following the audit citation.

3 Section 9. If the governing board of any county or
4 municipality determines, by a majority vote, that it needs
5 assistance to implement the revenue reductions required by
6 this act, the governing board may request technical financial
7 assistance from the Office of the Auditor General or the
8 Office of Program Policy Analysis and Government
9 Accountability. Within 15 days after receiving such a request,
10 the Auditor General or OPPAGA shall designate a group of staff
11 members or consultants to assist that county or municipality.
12 Such assistance shall be limited to those actions necessary to
13 ensure that essential services are provided at appropriate
14 levels. Other state agencies and local governments shall
15 provide information as requested by the Auditor General or
16 OPPAGA in providing assistance under this section. Within 45
17 days after receiving the initial request, the Auditor General
18 or OPPAGA shall submit its final recommendations to the county
19 or municipality.

20 Section 10. The sum of \$250,000 nonrecurring general
21 revenue is appropriated to the Office of Program Policy
22 Analysis and Government Accountability for purposes of
23 implementing section 9 of this act. The sum of \$250,000 in
24 nonrecurring general revenue is appropriated to the Office of
25 the Auditor General for purposes of implementing section 9 of
26 this act.

27 Section 11. The executive director of the Department
28 of Revenue is authorized, and all conditions are deemed met,
29 to adopt emergency rules under ss. 120.536(1) and 120.54(4),
30 Florida Statutes, for the purpose of implementing this act.
31 Notwithstanding any other provision of law, such emergency

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 rules shall remain in effect for 6 months after the date of
2 adoption and may be renewed during the pendency of procedures
3 to adopt rules addressing the subject of the emergency rules.

4 Section 12. This act shall take effect July 1, 2007.

7 ===== T I T L E A M E N D M E N T =====

8 And the title is amended as follows:

9 Delete everything before the enacting clause

11 and insert:

12 A bill to be entitled

13 An act relating to ad valorem taxation;
14 amending s. 200.001, F.S.; defining the terms
15 "per capita Florida personal income" and
16 "dedicated increment value"; amending s.
17 200.065, F.S.; providing that the rolled-back
18 millage rate excludes the amount paid or
19 applied as a consequence of an obligation
20 payment measured by a dedicated increment
21 value; requiring that the property appraiser
22 provide instructions to the taxing authorities
23 for computing the rolled-back rate; requiring
24 an additional tentative budget hearing for a
25 county, municipality, or dependent special
26 district whose tentative budget results in a
27 millage rate in excess of the rate calculated
28 under s. 200.065(5)(c), F.S.; providing
29 alternative methods of calculating the millage
30 rates for the 2007-2008 and 2008-2009 fiscal
31 years; providing a single method for

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 calculating the millage rate beginning in the
2 2009-2010 fiscal year; providing that certain
3 tax increment finance payments, taxes levied
4 for the payment of bonds, and voted tax levies
5 are exempt from the limitations on millage
6 rates; providing that a county, municipality,
7 or county or municipality of a dependent
8 special district is subject to forfeiture of
9 the allocation of the local government
10 half-cent sales tax revenues for 12 months if
11 it is determined to be in noncompliance with
12 certain provisions; amending s. 200.068, F.S.;
13 requiring the taxing authority to include
14 certain specified information relating to
15 maximum millage rates in the certification of
16 value; amending s. 218.63, F.S.; providing that
17 if a county or municipality, or a special
18 district dependent on a county or municipality,
19 levies a millage rate in excess of the maximum
20 millage rate permitted by law for that year,
21 the county, municipality, or county or
22 municipality of the dependent district, may not
23 participate in the allocation of local
24 government half-cent sales tax revenues;
25 amending ss. 192.0105, 193.1142, 194.037, and
26 1011.71, F.S., relating to taxpayer rights,
27 approval of the assessment rolls, disclosure of
28 tax impact, and school district taxes;
29 conforming cross-references; providing for the
30 Office of the Auditor General or the Office of
31 Program Policy Analysis and Government

Bill No. CS/HB 7001, 1st Eng.

Barcode 163244

1 Accountability to assist counties or
2 municipalities in implementing the revenue
3 reductions required by the act; providing
4 appropriations; authorizing the Department of
5 Revenue to adopt emergency rules; providing an
6 effective date.

7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31