

1 A bill to be entitled
 2 An act relating to ad valorem tax millage; amending s.
 3 200.065, F.S.; specifying a form for advertisements of
 4 proposed tax increases in excess of a millage limitation;
 5 creating s. 200.192, F.S.; providing ad valorem tax
 6 millage limitations; providing exemption for certain
 7 taxing authorities; providing for exceeding the
 8 limitations under certain circumstances; prohibiting
 9 certain counties or municipalities from participating in
 10 certain local government half-cent sales tax distributions
 11 under certain circumstances; requiring forms of property
 12 appraisers to contain certain millage calculation
 13 instructions; providing for nonapplication to the millage
 14 of certain ad valorem tax levies; amending s. 373.536,
 15 F.S.; correcting cross-references; providing an effective
 16 date.

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

19
 20 Section 1. Subsection (3) of section 200.065, Florida
 21 Statutes, is amended to read:

22 200.065 Method of fixing millage.--

23 (3) The advertisement shall be no less than one-quarter
 24 page in size of a standard size or a tabloid size newspaper, and
 25 the headline in the advertisement shall be in a type no smaller
 26 than 18 point. The advertisement shall not be placed in that
 27 portion of the newspaper where legal notices and classified
 28 advertisements appear. The advertisement shall be published in a

29 newspaper of general paid circulation in the county or in a
 30 geographically limited insert of such newspaper. The geographic
 31 boundaries in which such insert is circulated shall include the
 32 geographic boundaries of the taxing authority. It is the
 33 legislative intent that, whenever possible, the advertisement
 34 appear in a newspaper that is published at least 5 days a week
 35 unless the only newspaper in the county is published less than 5
 36 days a week, or that the advertisement appear in a
 37 geographically limited insert of such newspaper which insert is
 38 published throughout the taxing authority's jurisdiction at
 39 least twice each week. It is further the legislative intent that
 40 the newspaper selected be one of general interest and readership
 41 in the community and not one of limited subject matter, pursuant
 42 to chapter 50.

43 (a) For taxing authorities other than school districts
 44 which have tentatively adopted a millage rate in excess of the
 45 millage rate limitation contained in s. 200.192, the
 46 advertisement shall be in the following form:

47
 48 NOTICE OF PROPOSED TAX INCREASE IN EXCESS OF THE MILLAGE
 49 LIMITATION

50
 51 The (name of the taxing authority) has tentatively
 52 adopted a measure to increase its property tax levy in excess of
 53 the millage limitation imposed by statute.

54 Last year's property tax levy:

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

56 B. Less tax reductions due to Value Adjustment Board and

57 other assessment changes..... (\$XX,XXX,XXX)

58 C. Actual property tax levy.....\$XX,XXX,XXX

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

60 If this proposed tax increase in excess of the millage
 61 limitation is levied by less than the required supermajority
 62 vote, the (name of taxing authority) may lose state revenue
 63 sharing. Last year, (name of taxing authority) received
 64 \$XX,XXX,XXX from revenue sharing.

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

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

70 (b) ~~(a)~~ For taxing authorities other than school districts
 71 which have tentatively adopted a millage rate in excess of 100
 72 percent of the rolled-back rate computed pursuant to subsection
 73 (1), the advertisement shall be in the following form:

74
 75 NOTICE OF PROPOSED TAX INCREASE

76
 77 The (name of the taxing authority) has tentatively
 78 adopted a measure to increase its property tax levy.

79 Last year's property tax levy:

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

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

83 C. Actual property tax levy....\$XX,XXX,XXX

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

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

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

90 (c)~~(b)~~ In all instances in which the provisions of
 91 paragraphs ~~paragraph~~ (a) and (b) are inapplicable for taxing
 92 authorities other than school districts, the advertisement shall
 93 be in the following form:

94
 95 NOTICE OF BUDGET HEARING

96
 97 The (name of taxing authority) has tentatively adopted
 98 a budget for (fiscal year) . A public hearing to make a FINAL
 99 DECISION on the budget AND TAXES will be held on (date and
 100 time) at (meeting place) .

101 (d)~~(e)~~ For school districts which have proposed a millage
 102 rate in excess of 100 percent of the rolled-back rate computed
 103 pursuant to subsection (1) and which propose to levy nonvoted
 104 millage in excess of the minimum amount required pursuant to s.
 105 1011.60(6), the advertisement shall be in the following form:

106
 107 NOTICE OF PROPOSED TAX INCREASE

108
 109 The (name of school district) will soon consider a
 110 measure to increase its property tax levy.

111 Last year's property tax levy:

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

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

115 C. Actual property tax levy....\$XX,XXX,XXX

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

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

122 The remainder of the taxes is proposed solely at the
 123 discretion of the school board.

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

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

129

130 1. AMOUNT A shall be an estimate, provided by the
 131 Department of Education, of the amount to be received in the
 132 current fiscal year by the district from state appropriations
 133 for the Florida Education Finance Program.

134 2. AMOUNT B shall be the percent increase over the rolled-
 135 back rate necessary to levy only the required local effort in
 136 the current fiscal year, computed as though in the preceding
 137 fiscal year only the required local effort was levied.

138 3. AMOUNT C shall be the quotient of required local-effort
 139 millage divided by the total proposed nonvoted millage, rounded

140 to the nearest tenth and stated in words; however, the stated
 141 amount shall not exceed nine-tenths.

142 (e)~~(d)~~ For school districts which have proposed a millage
 143 rate in excess of 100 percent of the rolled-back rate computed
 144 pursuant to subsection (1) and which propose to levy as nonvoted
 145 millage only the minimum amount required pursuant to s.
 146 1011.60(6), the advertisement shall be the same as provided in
 147 paragraph (d) ~~(e)~~, except that the second and third paragraphs
 148 shall be replaced with the following paragraph:
 149

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

153 (f)~~(e)~~ In all instances in which the provisions of
 154 paragraphs (d) ~~(e)~~ and (e) ~~(d)~~ are inapplicable for school
 155 districts, the advertisement shall be in the following form:
 156

157 NOTICE OF BUDGET HEARING

158
 159 The (name of school district) will soon consider a
 160 budget for (fiscal year) . A public hearing to make a
 161 DECISION on the budget AND TAXES will be held on (date and
 162 time) at (meeting place) .

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

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167 (h)~~(g)~~ In the event that the mailing of the notice of
168 proposed property taxes is delayed beyond September 3 in a
169 county, any multicounty taxing authority which levies ad valorem
170 taxes within that county shall advertise its intention to adopt
171 a tentative budget and millage rate in a newspaper of paid
172 general circulation within that county, as provided in this
173 subsection, and shall hold the hearing required pursuant to
174 paragraph (2)(c) not less than 2 days or more than 5 days
175 thereafter, and not later than September 18. The advertisement
176 shall be in the following form, unless the proposed millage rate
177 is less than or equal to the rolled-back rate, computed pursuant
178 to subsection (1), in which case the advertisement shall be as
179 provided in paragraph (f) ~~(e)~~:

180

181 NOTICE OF TAX INCREASE

182

183 The (name of the taxing authority) proposes to increase
184 its property tax levy by (percentage of increase over rolled-
185 back rate) percent.

186 All concerned citizens are invited to attend a public
187 hearing on the proposed tax increase to be held on (date and
188 time) at (meeting place) .

189 (i)~~(h)~~ In no event shall any taxing authority add to or
190 delete from the language of the advertisements as specified
191 herein unless expressly authorized by law, except that, if an
192 increase in ad valorem tax rates will affect only a portion of
193 the jurisdiction of a taxing authority, advertisements may
194 include a map or geographical description of the area to be

195 affected and the proposed use of the tax revenues under
 196 consideration. The advertisements required herein shall not be
 197 accompanied, preceded, or followed by other advertising or
 198 notices which conflict with or modify the substantive content
 199 prescribed herein.

200 (j)~~(i)~~ The advertisements required pursuant to paragraphs
 201 (c)~~(b)~~ and (f)~~(e)~~ need not be one-quarter page in size or have
 202 a headline in type no smaller than 18 point.

203 (k)~~(j)~~ The amounts to be published as percentages of
 204 increase over the rolled-back rate pursuant to this subsection
 205 shall be based on aggregate millage rates and shall exclude
 206 voted millage levies unless expressly provided otherwise in this
 207 subsection.

208 (l)~~(k)~~ Any taxing authority which will levy an ad valorem
 209 tax for an upcoming budget year but does not levy an ad valorem
 210 tax currently shall, in the advertisement specified in paragraph
 211 (a), paragraph (b)~~(a)~~, paragraph (d)~~(c)~~, paragraph (e)~~(d)~~, or
 212 paragraph (h)~~(g)~~, replace the phrase "increase its property tax
 213 levy by (percentage of increase over rolled-back rate)
 214 percent" with the phrase "impose a new property tax levy of \$
 215 (amount) per \$1,000 value."

216 (m)~~(l)~~ Any advertisement required pursuant to this section
 217 shall be accompanied by an adjacent notice meeting the budget
 218 summary requirements of s. 129.03(3)(b). Except for those taxing
 219 authorities proposing to levy ad valorem taxes for the first
 220 time, the following statement shall appear in the budget summary
 221 in boldfaced type immediately following the heading, if the
 222 applicable percentage is greater than zero:

223
 224 THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of
 225 taxing authority) ARE (percent rounded to one decimal place)
 226 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

227
 228 For purposes of this paragraph, "proposed operating budget
 229 expenditures" or "operating expenditures" means all moneys of
 230 the local government, including dependent special districts,
 231 that:

- 232 1. Were or could be expended during the applicable fiscal
- 233 year, or
- 234 2. Were or could be retained as a balance for future
- 235 spending in the fiscal year.

236
 237 Provided, however, those moneys held in or used in trust,
 238 agency, or internal service funds, and expenditures of bond
 239 proceeds for capital outlay or for advanced refunded debt
 240 principal, shall be excluded.

241 Section 2. Section 200.192, Florida Statutes, is created
 242 to read:

243 200.192 Millage limitation; exception; form;
 244 application.--

245 (1) (a) Ad valorem taxes may not be levied in excess of a
 246 millage rate equal to the rolled-back rate as defined in s.
 247 200.065, adjusted by the percentage change in the Consumer Price
 248 Index for all urban consumers, U.S. City Average, all items
 249 1967=100, or successor reports for the 12-month period through
 250 June prior to the beginning of the fiscal year as initially

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251 reported by the United States Department of Labor, Bureau of
252 Labor Statistics.

253 (b) This subsection does not apply to taxing authorities
254 that have levied ad valorem taxes for less than 2 years.

255 (2) (a) For the fiscal year beginning October 1, 2007, ad
256 valorem taxes may not be levied in excess of the maximum millage
257 rate that would have resulted from application of subsection (1)
258 if subsection (1) had been in effect beginning January 1, 2001,
259 and had been applied each year up to and including the fiscal
260 year beginning October 1, 2006.

261 (b) A taxing authority that began levying ad valorem taxes
262 after January 1, 2001, may not levy ad valorem taxes in excess
263 of the maximum millage rate that would have resulted from
264 application of subsection (1) if subsection (1) had been in
265 effect in the second full fiscal year in which the authority
266 levied ad valorem taxes and had been applied up to and including
267 the fiscal year beginning October 1, 2006.

268 (3) Ad valorem taxes may be levied in excess of the
269 limitations provided in this section upon approval by the
270 affirmative vote of the greater of at least a majority plus one
271 or two-thirds of the full membership of the governing body
272 adopting the millage rate.

273 (4) A county or municipality that levies a millage rate in
274 excess of the maximum millage provided in this section without
275 complying with subsection (3) may not participate in the local
276 government half-cent sales tax distributions provided for in ss.
277 218.23(3)(e) and 218.60-218.66 during the fiscal year
278 immediately following the adoption of the excess millage rate.

279 (5) The form provided to taxing authorities by the
 280 property appraiser pursuant to s. 200.065(1) must include
 281 instructions to each taxing authority describing the proper
 282 method of computing the maximum millage described in subsections
 283 (1) and (2).

284 (6) This section does not apply to ad valorem taxes levied
 285 by school districts, for the payment of bonds, or for periods
 286 not longer than 2 years when authorized by a vote of the
 287 electors.

288 Section 3. Paragraphs (c) and (d) of subsection (3) of
 289 section 373.536, Florida Statutes, are amended to read:

290 373.536 District budget and hearing thereon.--

291 (3) BUDGET HEARINGS AND WORKSHOPS; NOTICE.--

292 (c) The tentative budget shall be adopted in accordance
 293 with the provisions of s. 200.065; however, if the mailing of
 294 the notice of proposed property taxes is delayed beyond
 295 September 3 in any county in which the district lies, the
 296 district shall advertise its intention to adopt a tentative
 297 budget and millage rate, pursuant to s. 200.065(3) (h) ~~(g)~~, in a
 298 newspaper of general paid circulation in that county.

299 (d) As provided in s. 200.065(2) (d), the board shall
 300 publish one or more notices of its intention to adopt a final
 301 budget for the district for the ensuing fiscal year. The notice
 302 shall appear adjacent to an advertisement that sets forth the
 303 tentative budget in a format meeting the budget summary
 304 requirements of s. 129.03(3) (b). The district shall not include
 305 expenditures of federal special revenues and state special
 306 revenues when preparing the statement required by s.

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307 200.065(3) (m)~~(1)~~. The notice and advertisement shall be
308 published in one or more newspapers having a combined general
309 paid circulation in each county in which the district lies.
310 Districts may include explanatory phrases and examples in budget
311 advertisements published under s. 200.065 to clarify or
312 illustrate the effect that the district budget may have on ad
313 valorem taxes.

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