

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 exemptions for certain
 7 taxing authorities; providing for nonapplication to ad
 8 valorem taxes levied by certain counties or districts;
 9 providing for exceeding the limitations under certain
 10 circumstances; prohibiting certain counties or
 11 municipalities from participating in certain revenue
 12 sharing and local government half-cent sales tax
 13 distributions under certain circumstances; specifying a
 14 methodology for calculating a rolled-back rate for certain
 15 counties or municipalities; requiring forms of property
 16 appraisers to contain certain millage calculation
 17 instructions; providing for nonapplication to the millage
 18 of certain ad valorem tax levies; amending s. 373.536,
 19 F.S.; correcting cross-references; providing for
 20 preemption, control, and supersession of provisions of
 21 general or special law in conflict with provisions of the
 22 act; providing an effective date.

23
 24 Be It Enacted by the Legislature of the State of Florida:

25
 26 Section 1. Subsection (3) of section 200.065, Florida
 27 Statutes, is amended to read:

28 200.065 Method of fixing millage.--

29 (3) The advertisement shall be no less than one-quarter
 30 page in size of a standard size or a tabloid size newspaper, and
 31 the headline in the advertisement shall be in a type no smaller
 32 than 18 point. The advertisement shall not be placed in that
 33 portion of the newspaper where legal notices and classified
 34 advertisements appear. The advertisement shall be published in a
 35 newspaper of general paid circulation in the county or in a
 36 geographically limited insert of such newspaper. The geographic
 37 boundaries in which such insert is circulated shall include the
 38 geographic boundaries of the taxing authority. It is the
 39 legislative intent that, whenever possible, the advertisement
 40 appear in a newspaper that is published at least 5 days a week
 41 unless the only newspaper in the county is published less than 5
 42 days a week, or that the advertisement appear in a
 43 geographically limited insert of such newspaper which insert is
 44 published throughout the taxing authority's jurisdiction at
 45 least twice each week. It is further the legislative intent that
 46 the newspaper selected be one of general interest and readership
 47 in the community and not one of limited subject matter, pursuant
 48 to chapter 50.

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

53
 54 NOTICE OF PROPOSED TAX INCREASE IN EXCESS OF THE MILLAGE
 55 LIMITATION
 56

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

86 Last year's property tax levy:

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

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

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

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

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

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

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

101
 102 NOTICE OF BUDGET HEARING

103
 104 The (name of taxing authority) has tentatively adopted
 105 a budget for (fiscal year) . A public hearing to make a FINAL
 106 DECISION on the budget AND TAXES will be held on (date and
 107 time) at (meeting place) .

108 (d)~~(e)~~ For school districts which have proposed a millage
 109 rate in excess of 100 percent of the rolled-back rate computed
 110 pursuant to subsection (1) and which propose to levy nonvoted

111 millage in excess of the minimum amount required pursuant to s.
 112 1011.60(6), the advertisement shall be in the following form:

114 NOTICE OF PROPOSED TAX INCREASE

116 The (name of school district) will soon consider a
 117 measure to increase its property tax levy.

118 Last year's property tax levy:

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

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

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

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

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

129 The remainder of the taxes is proposed solely at the
 130 discretion of the school board.

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

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

137 1. AMOUNT A shall be an estimate, provided by the
 138 Department of Education, of the amount to be received in the

139 current fiscal year by the district from state appropriations
 140 for the Florida Education Finance Program.

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

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

149 (e)~~(d)~~ For school districts which have proposed a millage
 150 rate in excess of 100 percent of the rolled-back rate computed
 151 pursuant to subsection (1) and which propose to levy as nonvoted
 152 millage only the minimum amount required pursuant to s.
 153 1011.60(6), the advertisement shall be the same as provided in
 154 paragraph (d) ~~(e)~~, except that the second and third paragraphs
 155 shall be replaced with the following paragraph:
 156

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

160 (f)~~(e)~~ In all instances in which the provisions of
 161 paragraphs (d) ~~(e)~~ and (e) ~~(d)~~ are inapplicable for school
 162 districts, the advertisement shall be in the following form:
 163

164 NOTICE OF BUDGET HEARING
 165

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

196 (i)~~(h)~~ In no event shall any taxing authority add to or
197 delete from the language of the advertisements as specified
198 herein unless expressly authorized by law, except that, if an
199 increase in ad valorem tax rates will affect only a portion of
200 the jurisdiction of a taxing authority, advertisements may
201 include a map or geographical description of the area to be
202 affected and the proposed use of the tax revenues under
203 consideration. The advertisements required herein shall not be
204 accompanied, preceded, or followed by other advertising or
205 notices which conflict with or modify the substantive content
206 prescribed herein.

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

210 (k)~~(j)~~ The amounts to be published as percentages of
211 increase over the rolled-back rate pursuant to this subsection
212 shall be based on aggregate millage rates and shall exclude
213 voted millage levies unless expressly provided otherwise in this
214 subsection.

215 (l)~~(k)~~ Any taxing authority which will levy an ad valorem
216 tax for an upcoming budget year but does not levy an ad valorem
217 tax currently shall, in the advertisement specified in paragraph
218 (a), paragraph (b) ~~(a)~~, paragraph (d) ~~(e)~~, paragraph (e) ~~(d)~~, or
219 paragraph (h) ~~(g)~~, replace the phrase "increase its property tax
220 levy by (percentage of increase over rolled-back rate)

221 percent" with the phrase "impose a new property tax levy of \$
 222 (amount) per \$1,000 value."

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

230

231 THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of
 232 taxing authority) ARE (percent rounded to one decimal place)
 233 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

234

235 For purposes of this paragraph, "proposed operating budget
 236 expenditures" or "operating expenditures" means all moneys of
 237 the local government, including dependent special districts,
 238 that:

239 1. Were or could be expended during the applicable fiscal
 240 year, or

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

243

244 Provided, however, those moneys held in or used in trust,
 245 agency, or internal service funds, and expenditures of bond
 246 proceeds for capital outlay or for advanced refunded debt
 247 principal, shall be excluded.

248 Section 2. Section 200.192, Florida Statutes, is created
 249 to read:

250 200.192 Millage limitation; exception; form;
 251 application.--

252 (1) (a) Ad valorem taxes may not be levied in excess of a
 253 millage rate equal to the rolled-back rate as defined in s.
 254 200.065, adjusted by the percentage change in the Consumer Price
 255 Index for all urban consumers, U.S. City Average, all items
 256 1982-1984=100, or successor reports for the 12-month period
 257 through June prior to the beginning of the fiscal year as
 258 initially reported by the United States Department of Labor,
 259 Bureau of Labor Statistics.

260 (b) This subsection does not apply to taxing authorities
 261 that have levied ad valorem taxes for 5 years or less.

262 (2) (a) For the fiscal year beginning October 1, 2007, ad
 263 valorem taxes may not be levied in excess of the maximum millage
 264 rate that would have resulted from application of subsection (1)
 265 if subsection (1) had been in effect beginning January 1, 2001,
 266 and had been applied each year up to and including the fiscal
 267 year beginning October 1, 2006.

268 (b) A taxing authority that began levying ad valorem taxes
 269 after January 1, 1996, may not levy ad valorem taxes in excess
 270 of the maximum millage rate that would have resulted from
 271 application of subsection (1) if subsection (1) had been in
 272 effect in the sixth fiscal year in which the authority levied ad
 273 valorem taxes and had been applied up to and including the
 274 fiscal year beginning October 1, 2006.

275 (c) This subsection does not apply to ad valorem taxes

276 levied by:

277 1. A children's services independent special district
278 created pursuant to s. 125.901.

279 2. A county that is considered a fiscally constrained
280 county pursuant to s. 218.67 for the 2007-2008 fiscal year.

281 3. A hospital district or health care district created
282 pursuant to chapter 155 or by special act of the Legislature
283 which, prior to July 1, 2007, contributed intergovernmental
284 transfers to the Agency for Health Care Administration for the
285 purpose of securing federal Title 19 matching funds for the
286 following programs: low-income pool, disproportionate share
287 program, hospital exemptions, or global liver fee.

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

293 (4) (a) A county or municipality that levies a millage rate
294 in excess of the maximum millage provided in this section
295 without complying with subsection (3) may not participate in the
296 revenue sharing distributions provided for in s. 218.23(3)(e)
297 and the local government half-cent sales tax distributions
298 provided for in ss. 218.60-218.66 during the fiscal year
299 immediately following the adoption of the excess millage rate.

300 (b) A county or municipality subject to the provisions of
301 paragraph (a) shall calculate, for the following year, the
302 rolled-back rate to be used for purposes of subsection (1) using

303 the taxes that would have been levied if the maximum millage
 304 allowed under subsection (1) had been adopted in the prior year.

305 (5) The form provided to taxing authorities by the
 306 property appraiser pursuant to s. 200.065(1) must include
 307 instructions to each taxing authority describing the proper
 308 method of computing the maximum millage described in subsections
 309 (1) and (2).

310 (6) This section does not apply to ad valorem taxes levied
 311 by school districts, levied for the payment of bonds issued
 312 pursuant to s. 12, Art. VII of the State Constitution, or levied
 313 for periods not longer than 2 years when authorized by a vote of
 314 the electors.

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

317 373.536 District budget and hearing thereon.--

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

319 (c) The tentative budget shall be adopted in accordance
 320 with the provisions of s. 200.065; however, if the mailing of
 321 the notice of proposed property taxes is delayed beyond
 322 September 3 in any county in which the district lies, the
 323 district shall advertise its intention to adopt a tentative
 324 budget and millage rate, pursuant to s. 200.065(3) (h)~~(g)~~, in a
 325 newspaper of general paid circulation in that county.

326 (d) As provided in s. 200.065(2) (d), the board shall
 327 publish one or more notices of its intention to adopt a final
 328 budget for the district for the ensuing fiscal year. The notice
 329 shall appear adjacent to an advertisement that sets forth the
 330 tentative budget in a format meeting the budget summary

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331 requirements of s. 129.03(3)(b). The district shall not include
332 expenditures of federal special revenues and state special
333 revenues when preparing the statement required by s.
334 200.065(3) (m) ~~(l)~~. The notice and advertisement shall be
335 published in one or more newspapers having a combined general
336 paid circulation in each county in which the district lies.
337 Districts may include explanatory phrases and examples in budget
338 advertisements published under s. 200.065 to clarify or
339 illustrate the effect that the district budget may have on ad
340 valorem taxes.

341 Section 4. Notwithstanding the provisions of any general
342 or special law, if any provision of general or special law
343 conflicts with the provisions of this act, the provisions of
344 this act shall preempt, control, and supersede such provision of
345 general or special law to the extent of the conflict.

346 Section 5. This act shall take effect July 1, 2007.