

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

26  
27 Be It Enacted by the Legislature of the State of Florida:  
28

29 Section 1. Subsection (3) of section 200.065, Florida  
30 Statutes, is amended to read:

31 200.065 Method of fixing millage.--

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

52 (a) For taxing authorities other than school districts  
53 which have tentatively adopted a millage rate in excess of the  
54 millage rate limitation contained in s. 200.192, the  
55 advertisement shall be in the following form:  
56

57 NOTICE OF PROPOSED TAX INCREASE IN EXCESS OF THE MILLAGE  
 58 LIMITATION

59  
 60 The (name of the taxing authority) has tentatively  
 61 adopted a measure to increase its property tax levy in excess of  
 62 the millage limitation imposed by statute.

63 Last year's property tax levy:

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

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

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

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

69 If this proposed tax increase in excess of the millage  
 70 limitation is levied by less than the required supermajority  
 71 vote, the (name of taxing authority) will lose state revenue  
 72 sharing. Last year, the (name of taxing authority) received  
 73 \$XX,XXX,XXX from revenue sharing.

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

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

79 (b)-(a) For taxing authorities other than school districts  
 80 which have tentatively adopted a millage rate in excess of 100  
 81 percent of the rolled-back rate computed pursuant to subsection  
 82 (1), but not in excess of the millage limitation contained in s.  
 83 200.192, the advertisement shall be in the following form:

84

85 NOTICE OF PROPOSED TAX INCREASE

86

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

89 Last year's property tax levy:

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

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

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

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

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

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

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

104

105 NOTICE OF BUDGET HEARING

106

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

111 ~~(d)-(e)~~ For school districts which have proposed a millage  
112 rate in excess of 100 percent of the rolled-back rate computed

113 pursuant to subsection (1) and which propose to levy nonvoted  
 114 millage in excess of the minimum amount required pursuant to s.  
 115 1011.60(6), the advertisement shall be in the following form:

117 NOTICE OF PROPOSED TAX INCREASE

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

121 Last year's property tax levy:

- 122 A. Initially proposed tax levy....\$XX,XXX,XXX
- 123 B. Less tax reductions due to Value Adjustment Board and  
 124 other assessment changes....(\$XX,XXX,XXX)
- 125 C. Actual property tax levy....\$XX,XXX,XXX

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

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

132 The remainder of the taxes is proposed solely at the  
 133 discretion of the school board.

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

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

139

140 1. AMOUNT A shall be an estimate, provided by the  
 141 Department of Education, of the amount to be received in the  
 142 current fiscal year by the district from state appropriations  
 143 for the Florida Education Finance Program.

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

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

152 (e)~~(d)~~ For school districts which have proposed a millage  
 153 rate in excess of 100 percent of the rolled-back rate computed  
 154 pursuant to subsection (1) and which propose to levy as nonvoted  
 155 millage only the minimum amount required pursuant to s.  
 156 1011.60(6), the advertisement shall be the same as provided in  
 157 paragraph (d) ~~(e)~~, except that the second and third paragraphs  
 158 shall be replaced with the following paragraph:  
 159

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

163 (f)~~(e)~~ In all instances in which the provisions of  
 164 paragraphs (d) ~~(e)~~ and (e) ~~(d)~~ are inapplicable for school  
 165 districts, the advertisement shall be in the following form:  
 166

167 NOTICE OF BUDGET HEARING

168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192  
193  
194  
195

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) .

(g) ~~(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.

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

NOTICE OF TAX INCREASE

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

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

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

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

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

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



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

226 (m)~~(1)~~ Any advertisement required pursuant to this section  
 227 shall be accompanied by an adjacent notice meeting the budget  
 228 summary requirements of s. 129.03(3)(b). Except for those taxing  
 229 authorities proposing to levy ad valorem taxes for the first  
 230 time, the following statement shall appear in the budget summary  
 231 in boldfaced type immediately following the heading, if the  
 232 applicable percentage is greater than zero:  
 233

234 THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of  
 235 taxing authority) ARE (percent rounded to one decimal place)  
 236 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.  
 237

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

- 242 1. Were or could be expended during the applicable fiscal  
 243 year, or
- 244 2. Were or could be retained as a balance for future  
 245 spending in the fiscal year.

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

251 Section 2. Section 200.192, Florida Statutes, is created  
252 to read:

253 200.192 Millage limitation; exception; form;  
254 application.--

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

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

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

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

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

279 levied by:

280 1. A children's services independent special district  
 281 created pursuant to s. 125.901.

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

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

291 4. Any municipality located in a county that is considered  
 292 a fiscally constrained county pursuant to s. 218.67 and any  
 293 municipality located in a rural area of critical economic  
 294 concern established pursuant to s. 288.0656 for the 2007-2008  
 295 fiscal year.

296 (d) The millage limitation provided in this subsection  
 297 applicable to a county providing children's services, or  
 298 providing indigent care pursuant to an operating agreement with  
 299 a hospital or medical facility and for which annual contractual  
 300 obligations have been made, may be increased by the millage rate  
 301 necessary to generate the revenues dedicated to children's  
 302 services or indigent care. However, for a county to which this  
 303 paragraph applies, the millage rate limitation shall be  
 304 determined by excluding from the calculation of each year's  
 305 rolled-back rate under subsection (1) the taxes dedicated to  
 306 children's services and indigent care, respectively, in the

307 prior year.

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

313 (4) (a) A county or municipality that levies a millage rate  
314 in excess of the maximum millage provided in this section  
315 without complying with subsection (3) may not participate in the  
316 revenue sharing distributions provided for in s. 218.23(3)(e)  
317 and the local government half-cent sales tax distributions  
318 provided for in ss. 218.60-218.66 during the fiscal year  
319 immediately following the adoption of the excess millage rate.

320 (b) A county or municipality subject to the provisions of  
321 paragraph (a) shall calculate, for the following year, the  
322 rolled-back rate to be used for purposes of subsection (1) using  
323 the taxes that would have been levied if the maximum millage  
324 allowed under subsection (1) had been adopted in the prior year.

325 (5) The form provided to taxing authorities by the  
326 property appraiser pursuant to s. 200.065(1) must include  
327 instructions to each taxing authority describing the proper  
328 method of computing the maximum millage described in subsections  
329 (1) and (2).

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

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

337 373.536 District budget and hearing thereon.--

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

339 (c) The tentative budget shall be adopted in accordance  
 340 with the provisions of s. 200.065; however, if the mailing of  
 341 the notice of proposed property taxes is delayed beyond  
 342 September 3 in any county in which the district lies, the  
 343 district shall advertise its intention to adopt a tentative  
 344 budget and millage rate, pursuant to s. 200.065(3) (h)~~(g)~~, in a  
 345 newspaper of general paid circulation in that county.

346 (d) As provided in s. 200.065(2)(d), the board shall  
 347 publish one or more notices of its intention to adopt a final  
 348 budget for the district for the ensuing fiscal year. The notice  
 349 shall appear adjacent to an advertisement that sets forth the  
 350 tentative budget in a format meeting the budget summary  
 351 requirements of s. 129.03(3)(b). The district shall not include  
 352 expenditures of federal special revenues and state special  
 353 revenues when preparing the statement required by s.  
 354 200.065(3) (m)~~(l)~~. The notice and advertisement shall be  
 355 published in one or more newspapers having a combined general  
 356 paid circulation in each county in which the district lies.  
 357 Districts may include explanatory phrases and examples in budget  
 358 advertisements published under s. 200.065 to clarify or  
 359 illustrate the effect that the district budget may have on ad  
 360 valorem taxes.

361 Section 4. Notwithstanding the provisions of any general  
 362 or special law, if any provision of general or special law

363 conflicts with the provisions of this act, the provisions of  
364 this act shall preempt, control, and supersede such provision of  
365 general or special law to the extent of the conflict.

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