

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Cannon offered the following:

2
3 **Amendment (with title amendment)**

4 Remove line(s) 549-716, and insert:

5 (2) (a) The maximum millage rate that a county, a municipal
6 service taxing unit of that county, or a special district
7 dependent to that county may levy by a majority vote of the
8 governing body for the 2007-2008 fiscal year shall be determined
9 as follows:

10 1. For any county of special financial concern for which
11 the compound annual growth rate in total county ad valorem taxes
12 levied, as defined in s. 200.001, per capita from fiscal year
13 2001-2002 to fiscal year 2006-2007 was no more than 5 percent,
14 100 percent of the rolled-back rate, as calculated under s.
15 200.065;

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16 2. For any county not included in subparagraph 1. for
17 which the compound annual growth in total county ad valorem
18 taxes levied, as defined in s. 200.001, per capita from fiscal
19 year 2001-2002 to fiscal year 2006-2007 was no more than 7
20 percent, or, notwithstanding subparagraphs 3., 4., and 5., any
21 county that is a county of special financial concern not
22 included in subparagraph 1., 97 percent of the rolled-back rate,
23 as calculated under s. 200.065;

24 3. For any county for which the compound annual growth in
25 total county ad valorem taxes levied, as defined in s. 200.001,
26 per capita from fiscal year 2001-2002 to fiscal year 2006-2007
27 was greater than 7 percent but no more than 9 percent, 95
28 percent of the rolled-back rate, as calculated under s. 200.065;

29 4. For any county for which the compound annual growth in
30 total county ad valorem taxes levied, as defined in s. 200.001,
31 per capita from fiscal year 2001-2002 to fiscal year 2006-2007
32 was greater than 9 percent but no more than 11 percent, 93
33 percent of the rolled-back rate, as calculated under s. 200.065;

34 5. For any county for which the compound annual growth in
35 total county ad valorem taxes levied, as defined in s. 200.001,
36 per capita from fiscal year 2001-2002 to fiscal year 2006-2007
37 was greater than 11 percent, 91 percent of the rolled-back rate,
38 as calculated under s. 200.065; or

39 6. For a county authorized to levy a county public
40 hospital surtax under s. 212.055, the maximum millage rate shall
41 exclude the revenues required to be contributed to the county
42 public general hospital for the purposes of making the maximum
43 millage rate calculation, but shall be added back to the maximum

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44 millage rate allowed after the applicable percentage of the
45 rolled-back rate as provided in subparagraphs 1. through 5. has
46 been applied.

47 (b) The maximum millage rate that may be levied under
48 paragraph (a) may be increased to:

49 1. The rolled-back rate, as calculated under s. 200.065,
50 if approved by a two-thirds vote of the governing body of the
51 county or special district dependent thereto; or

52 2. The nonvoted millage rate that was levied in the 2006-
53 2007 fiscal year, if approved by a unanimous vote of the
54 governing body of the county or special district dependent
55 thereto.

56 (c) Upon approval of a maximum rate as provided in
57 paragraph (b), a higher rate may be levied if approved by a
58 referendum of the voters.

59 (3)(a) The maximum millage rate that a municipality or a
60 special district dependent to a municipality may levy by a
61 majority vote of the governing body for the 2007-2008 fiscal
62 year shall be determined as follows:

63 1. For any municipality for which the compound annual
64 growth in total municipal ad valorem taxes levied, as defined in
65 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
66 2006-2007 was no more than 6 percent, or, for a municipality
67 that first levied ad valorem taxes in the 2002-2003 fiscal year,
68 100 percent of the rolled-back rate, as calculated under s.
69 200.065;

70 2. For any municipality for which the compound annual
71 growth in total municipal ad valorem taxes levied, as defined in
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72 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
73 2006-2007 was greater than 6 percent but no more than 7.5
74 percent, or, notwithstanding subparagraphs 3., 4., and 5., any
75 municipality that is a municipality of special financial concern
76 not included in subparagraph 1., 97 percent of the rolled-back
77 rate, as calculated under s. 200.065;

78 3. For any municipality for which the compound annual
79 growth in total municipal ad valorem taxes levied, as defined in
80 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
81 2006-2007 was greater than 7.5 percent but no more than 10.5
82 percent, 95 percent of the rolled-back rate, as calculated under
83 s. 200.065;

84 4. For any municipality for which the compound annual
85 growth in total municipal ad valorem taxes levied, as defined in
86 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
87 2006-2007 was greater than 10.5 percent but no more than 12.4
88 percent, 93 percent of the rolled-back rate, as calculated under
89 s. 200.065; or

90 5. For any municipality for which the compound annual
91 growth in total municipal ad valorem taxes levied, as defined in
92 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
93 2006-2007 was greater than 12.4 percent, 91 percent of the
94 rolled-back rate, as calculated under s. 200.065.

95 (b) The maximum millage rate that may be levied under
96 paragraph (a) may be increased to:

97 1. The rolled-back rate, as calculated under s. 200.065,
98 if approved by a two-thirds vote of the governing body of the
99 municipality or special district dependent thereto; or

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100 2. The nonvoted millage rate that was levied in the 2006-
101 2007 fiscal year, if approved by a unanimous vote of the
102 governing body of the municipality or special district dependent
103 thereto.

104 (c) Upon approval of a maximum rate as provided in
105 paragraph (b), a higher rate may be levied if approved by a
106 referendum of the voters.

107 (4) The maximum millage rate that an independent special
108 district may levy by a majority vote of the governing body for
109 the 2007-2008 fiscal year is 97 percent of the rolled-back rate,
110 as calculated under s. 200.065.

111 (a) The maximum millage rate specified in this subsection
112 may be increased to the rolled-back rate if approved by a two-
113 thirds vote of the governing body of the independent special
114 district.

115 (b) The maximum millage rate specified in this subsection
116 may be increased to the nonvoted millage rate that was levied in
117 the 2006-2007 fiscal year, if approved by a unanimous vote of
118 the governing body of the independent special district.

119 (c) Upon approval of a maximum rate in paragraph (b), a
120 higher rate may be levied if approved by a referendum of the
121 voters.

122 (5) In the 2008-2009 fiscal year, a county, municipal
123 service taxing units of that county, and special districts
124 dependent to that county; a municipality and special districts
125 dependent to that municipality; and an independent special
126 district may levy a maximum millage determined as follows:

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127 (a) The maximum millage rate that may be levied shall be
128 the rolled-back rate calculated pursuant to s. 200.065 and
129 adjusted for growth in per capita Florida personal income,
130 except that ad valorem tax revenue levied in the 2007-2008
131 fiscal year shall be reduced by any tax revenue resulting from a
132 millage rate approved by a super majority vote of the governing
133 board of the taxing authority in excess of the maximum rate that
134 could have been levied by a majority vote as provided in this
135 section. For a county authorized to levy a county public
136 hospital surtax under s. 212.055, the maximum millage rate shall
137 exclude the revenues required to be contributed to the county
138 public general hospital for the purposes of making the maximum
139 millage rate calculation, but shall be added back to the maximum
140 millage rate allowed after the applicable percentage of the
141 rolled-back rate as provided in subparagraphs (2)(a)1. through
142 5. has been applied.

143 (b) A rate of not more than 110 percent of the rate in
144 paragraph (a) may be levied if approved by a two-thirds vote of
145 the governing body.

146 (c) A rate in excess of the millage rate allowed in
147 paragraph (b) may be levied if approved by a unanimous vote of
148 the governing body or if approved by a referendum of the voters.

149 (6) Any county or municipality that is in violation of
150 this section shall forfeit the distribution of the local
151 government half-cent sales tax revenues during the 12 months
152 following a determination of noncompliance by the Department of
153 Revenue, subject to the conditions provided in ss. 200.065 and
154 218.63.

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155 (7) On or before July 13, 2007, the executive director of
156 the Department of Revenue, after consultation with the Revenue
157 Estimating Conference, shall determine and publish on the
158 Department of Revenue's website and in the next available issue
159 of the Florida Administrative Weekly the compound annual growth
160 rate in per capita property tax levies for each county and
161 municipality, exclusive of voted levies, calculated from fiscal
162 year 2001-2002 through fiscal year 2006-2007, based on the April
163 1 official population estimates of 2001 and 2006, respectively,
164 for each jurisdiction pursuant to s. 186.901, exclusive of
165 inmate and patient populations. The determination and
166 publication made pursuant to this subsection is not subject to
167 the provisions of chapter 120.

168 (8) The millage rate of a county or municipality,
169 municipal service taxing unit of that county, and any special
170 district dependent to that county or municipality may exceed in
171 any year the maximum millage rate calculated pursuant to this
172 section if the total county ad valorem taxes levied or total
173 municipal ad valorem taxes levied, as defined in s. 200.001, do
174 not exceed the maximum total county ad valorem taxes levied or
175 maximum total municipal ad valorem taxes levied, as defined in
176 s. 200.001, respectively. Voted millage, as defined in s.
177 200.001, and taxes levied by a municipality or independent
178 special district that has levied ad valorem taxes for less than
179 5 years are not subject to the limitation on millage rates
180 provided by this section. Total taxes levied may exceed the
181 maximum calculated pursuant to this section as a result of an
182 increase in taxable value above that certified in s. 200.065(1)

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183 if such increase is less than the percentage amounts contained
184 in s. 200.065(6); however, if such increase in taxable value
185 exceeds the percentage amounts contained in s. 200.065(6),
186 millage rates subject to this section must be reduced so that
187 total taxes levied do not exceed the maximum. Any unit of
188 government operating under a home rule charter adopted pursuant
189 to ss. 10, 11, and 24, Art. VIII of the State Constitution of
190 1885, as preserved by s. 6(e), Art. VIII of the State
191 Constitution of 1968, which is granted the authority in the
192 State Constitution to exercise all the powers conferred now or
193 hereafter by general law upon municipalities and which exercises
194 such powers in the unincorporated area shall be recognized as a
195 municipality under this section.

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

199 Between lines 45 and 46, insert:

200 providing an exception for calculating the rolled-back rate for
201 certain counties; providing that certain units of government are
202 recognized as municipalities;