

A bill to be entitled

An act relating to property taxes; amending s. 200.185, F.S.; changing the time a municipality must have been in a state of financial emergency to be considered a municipality of special financial concern; extending budget and millage rate adoption timetables under certain circumstances; providing requirements for the certification of the assessment roll and the printing of tax notices; providing for retroactive operation; providing an effective date.

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

Section 1. Paragraph (b) of subsection (1) of section 200.185, Florida Statutes, is amended to read:

200.185 Maximum millage rates for the 2007-2008 and 2008-2009 fiscal years.--

(1) As used in this section, the term:

(b) "Municipality of special financial concern" means a municipality within a county of special financial concern or a municipality that has been at any time since June 30, 2002, ~~2001~~ in a state of financial emergency pursuant to s. 218.503.

Section 2. Notwithstanding s. 200.065, Florida Statutes, a municipality that adjusts its budget and millage rates in response to the provisions of this act may hold additional hearings and adopt a budget and millage rate no later than October 17, 2007. The adopted millage rate must be forwarded to the tax collector and property appraiser no later than October

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29 20, 2007. The property appraiser may not certify the assessment
30 roll to the tax collector until after October 17, 2007, in any
31 county in which a city adopts a lower millage rate than
32 initially finally adopted, in compliance with this act. The tax
33 collector may not print tax notices until the property appraiser
34 has made any necessary corrections to the assessment roll to
35 reflect the lower millage rate.

36 Section 3. This act shall take effect upon becoming a law
37 and shall operate retroactively to June 21, 2007.