

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Cannon offered the following:

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

4 Remove line(s) 929-1005 and insert:

5 Section 12. Subsections (5) and (8) of section 200.185,
6 Florida Statutes, are amended to read:

7 200.185 Maximum millage rates for the 2007-2008 and 2008-
8 2009 fiscal years.--

9 (5) In the 2008-2009 fiscal year, a county, municipal
10 service taxing units of that county, and special districts
11 dependent to that county; a municipality and special districts
12 dependent to that municipality; and an independent special
13 district may levy a maximum millage determined as follows:

14 (a)1. The maximum millage rate that may be levied shall be
15 the rolled-back rate calculated pursuant to s. 200.065 and

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16 adjusted for change ~~growth~~ in per capita Florida personal
17 income, except that:

18 a. Ad valorem tax revenue levied in the 2007-2008 fiscal
19 year and used in the calculation of the rolled-back rate shall
20 be reduced by any tax revenue resulting from a millage rate
21 approved by a ~~super majority vote of the governing board of the~~
22 taxing authority in excess of the maximum rate that could have
23 been levied by a majority vote as provided in this section.

24 b. The taxable value within the jurisdiction of each
25 taxing authority used in the calculation of the rolled-back rate
26 shall be increased by an amount equal to the reduction in
27 taxable value occurring as a result of the amendments to the
28 State Constitution contained in SJR 2-D (2007) providing an
29 additional homestead exemption, providing portability of the
30 Save-Our-Homes differential, providing an exemption from ad
31 valorem taxation for tangible personal property, and providing a
32 10-percent limitation on assessment increases for certain
33 properties.

34 2. For a county authorized to levy a county public
35 hospital surtax under s. 212.055 that did so in fiscal year
36 2007, the maximum millage rate shall exclude the revenues
37 required to be contributed to the county public general hospital
38 in the current fiscal year for the purposes of making the
39 maximum millage rate calculation, but shall be added back to the
40 maximum millage rate allowed after the ~~applicable percentage of~~
41 the rolled-back rate as provided in subparagraphs (2)(a)1-
42 through 5. has been applied, the total of which shall be
43 considered the maximum millage rate for such a county for

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44 purposes of this subsection. The revenue required to be
45 contributed to the county public general hospital for the
46 upcoming fiscal year shall be calculated by multiplying 11.873
47 percent by the millage rate levied for countywide purposes in
48 fiscal year 2007 and multiplying the result by 95 percent of the
49 preliminary tax roll for the upcoming fiscal year. For a
50 downtown development authority established before the effective
51 date of the 1968 State Constitution which has a millage that
52 must be approved by a municipality, the governing body of that
53 municipality shall be considered the governing body of the
54 downtown development authority for purposes of this subsection.

55 (b) A rate in excess of the maximum millage rate allowed
56 under paragraph (a), but ~~of~~ not more than 110 percent of the
57 rate in paragraph (a) determined without taking into account the
58 adjustment in sub-subparagraph (a)1.b., may be levied if
59 approved by a two-thirds vote of the membership of the governing
60 body of the county, municipality, or independent district.

61 (c) A rate in excess of the millage rate allowed in
62 paragraph (b) may be levied if approved by a unanimous vote of
63 the membership of the governing body of the county,
64 municipality, or independent district or by a three-fourths vote
65 of the membership of the governing body if the governing body
66 has nine or more members, or if approved by a referendum of the
67 voters.

68 (8) The millage rate of a county or municipality,
69 municipal service taxing unit of that county, and any special
70 district dependent to that county or municipality may exceed in
71 any year the maximum millage rate calculated pursuant to this
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72 section if the total county ad valorem taxes levied or total
73 municipal ad valorem taxes levied, as defined in s. 200.001, do
74 not exceed the maximum total county ad valorem taxes levied or
75 maximum total municipal ad valorem taxes levied, as defined in
76 s. 200.001, respectively. Voted millage, as defined in s.
77 200.001, and taxes levied by a municipality or independent
78 special district that has levied ad valorem taxes for less than
79 5 years are not subject to the limitation on millage rates
80 provided by this section. Total taxes levied may exceed the
81 maximum calculated pursuant to this section as a result of an
82 increase in taxable value above that certified in s. 200.065(1)
83 if such increase is less than the percentage amounts contained
84 in s. 200.065(6) or if the administrative adjustment cannot be
85 made because the value adjustment board is still in session at
86 the time the tax roll is extended; otherwise however, if such
87 increase in taxable value exceeds the percentage amounts
88 contained in s. 200.065(6), millage rates subject to this
89 section ~~may~~ must be reduced so that total taxes levied do not
90 exceed the maximum. Any unit of government operating under a
91 home rule charter adopted pursuant to ss. 10, 11, and 24, Art.
92 VIII of the State Constitution of 1885, as preserved by s. 6(e),
93 Art. VIII of the State Constitution of 1968, which is granted
94 the authority in the State Constitution to exercise all the
95 powers conferred now or hereafter by general law upon
96 municipalities and which exercises such powers in the
97 unincorporated area shall be recognized as a municipality under
98 this section.

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

Remove line(s) 61 and insert:

s. 200.185, F.S.; revising the calculation of maximum