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CHAMBER ACTION

Senate

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House

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1 Senator Geller moved the following **amendment to amendment**
2 **(306956)** :

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4 **Senate Amendment (with title amendment)**

5 Between line(s) 513 and 514

6 insert:

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8 Section 7. Subsection (7) of section 200.185, Florida
9 Statutes, is amended to read:

10 200.185 Maximum millage rates for the 2007-2008 and 2008-
11 2009 fiscal years.--

12 (7) On or before June 25, 2007, the executive director of
13 the Department of Revenue shall notify each property appraiser
14 and the chair of the governing body of each county and
15 municipality of the amount of the tax levies that will be used to
16 calculate each jurisdiction's compound annual growth rate as
17 determined in this subsection. On or before July 2, 2007, each



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18 | property appraiser and the chair of each such governing body, or
19 | his or her designee, shall report to the executive director
20 | whether the information that was provided is correct and, if
21 | incorrect, provide corrected information along with the basis for
22 | any correction. The Governor may consider failure to report as
23 | required in this subsection as sufficient grounds to constitute
24 | malfeasance or neglect of duty by any person required to report
25 | under this subsection. On or before July 13, 2007, the executive
26 | director of the Department of Revenue, after consultation with
27 | the Revenue Estimating Conference, shall determine and publish on
28 | the Department of Revenue's website the compound annual growth
29 | rate in per capita property tax levies for each county and
30 | municipality, exclusive of voted levies, calculated from fiscal
31 | year 2001-2002 through fiscal year 2006-2007, based on the April
32 | 1 official population estimates of 2001 and 2006, respectively,
33 | for each jurisdiction pursuant to s. 186.901, exclusive of inmate
34 | and patient populations. The determination and publication made
35 | pursuant to this subsection is not subject to the provisions of
36 | chapter 120.

37 | (a) Notwithstanding the requirements of this subsection,
38 | upon application by a municipality, the executive director shall
39 | adjust the 2006 population figures to include population
40 | increases due to annexation as provided in "Adjusted 2006
41 | Population Estimates for Florida Counties and Municipalities,"
42 | which is certified to the department by the Executive Office of
43 | the Governor. The executive director shall redetermine the
44 | compound annual growth rate in per capita property taxes levied
45 | for any such applicant.

46 | (b) A municipality, as a result of the application of
47 | adjusted 2006 population figures in paragraph (a), may



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48 demonstrate that a different maximum millage rate would have
49 resulted for fiscal year 2007-2008 and certify such new maximum
50 millage rate in writing to the executive director. The
51 municipality may apply the redetermined compound annual growth
52 rate in per capita ad valorem taxes levied to recalculate its
53 fiscal year 2007-2008 maximum millage rate for the purpose of
54 determining its maximum millage rate for the 2008-2009 fiscal
55 year. The municipality shall use the recalculated fiscal year
56 2007-2008 maximum millage rate times the fiscal year 2007-2008
57 taxable value as the prior year's taxes levied amount in
58 calculating the rolled-back rate for the 2008-2009 fiscal year.

59
60 ===== T I T L E A M E N D M E N T =====

61 And the title is amended as follows:

62 On line(s) 2235, after the semicolon,
63 insert:

64
65 amending s. 200.185, F.S.; requiring the executive
66 director to adjust the 2006 population figures to include
67 population increases due to annexation upon application by
68 a municipality; requiring the executive director to
69 redetermine the compound annual growth rate in per capita
70 property taxes levied for such application; authorizing
71 the municipality to demonstrate a different maximum
72 millage and apply the redetermined compound annual growth
73 rate in per capita ad valorem taxes;