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602-03552A-09

Proposed Committee Substitute by the Committee on Education Pre-
K - 12 Appropriations

A bill to be entitled

An act relating to school district funding; creating
s. 1011.625, F.S.; providing legislative findings and
intent; specifying violations of law that require a
school district to levy an additional millage rate;
requiring the Commissioner of Education to calculate
the amount of the additional millage rate; requiring
the Commissioner of Education to withhold funds from
school districts in an amount equal to the additional
millage rate; providing for the use of revenues
generated from the millage; requiring public notice of
proposed property taxes; specifying the contents of
the notice; amending s. 200.065, F.S.; specifying the
form of the notice, which must include an explanation
of the additional millage rate; providing an effective
date.

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

Section 1. Section 1011.625, Florida Statutes, is created
to read:

1011.625 School district accountability millage
adjustment.-

(1) INTENT.-The Legislature finds that certain school
districts have failed to comply with certain important laws,
particularly with respect to class size reduction, the
classification of students in the Florida Education Finance



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28 Program, the use of district capital outlay, and differentiated
29 pay for classroom teachers and school-based administrators. The
30 Legislature also finds that current accountability requirements
31 do not prevent school districts from violating the law or
32 provide a penalty sufficient to ensure compliance with the law.
33 A school district's failure to comply with the law penalizes
34 students for the acts or omissions of district school boards or
35 district school superintendents. The Legislature intends,
36 therefore, to provide for the levy of an additional millage rate
37 on school districts that fail to comply with the law.

38 (2) VIOLATIONS REQUIRING ADDITIONAL MILLAGE.—School
39 districts that fail to comply with any of the following
40 requirements must levy an additional millage in order to
41 generate revenue in an amount equal to the effect of the
42 violation:

43 (a) The class size reduction provisions of s. 1, Art. IX of
44 the State Constitution. The additional millage rate must cover
45 the amount of the violation, as determined under the provisions
46 of s. 1003.03, for students served in classrooms that have
47 student populations in excess of the constitutionally mandated
48 levels if the district provides the educational facilities and
49 governs the operations.

50 (b) Classification of a student for the Florida Education
51 Finance Program. The additional millage rate must cover the full
52 costs of misclassification applied to all students in the same
53 funding classification based on the audit sample in an audit
54 conducted pursuant to s. 11.45.

55 (c) Restrictions on the use of district fixed capital
56 outlay, including, but not limited to, the millage levied under



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57 s. 1011.71(2). The additional millage rate must cover the full
58 cost of the amount spent for unlawful purposes.

59 (d) Differentiated pay for classroom teachers and school-
60 based administrators as required under s. 1012.22(1)(c)4. The
61 additional millage must cover an amount equal to 5 percent of
62 the total salaries of teachers and administrators for the
63 audited fiscal year.

64 (3) CALCULATION OF MILLAGE RATE.—The Commissioner of
65 Education shall, in the fiscal year following the audit finding,
66 calculate the additional millage rate for each school district
67 subject to subsection (2) as provided in that subsection. The
68 commissioner shall certify the additional millage rate to be
69 levied as part of the required local effort for that school
70 district for that year. The additional millage rate is exempt
71 from the 90 percent calculation of the total Florida Education
72 Finance Program entitlement under s. 1011.62(4)(a)1.b. The
73 commissioner shall report the calculated additional millage for
74 each fiscal year by March 1.

75 (4) WITHOLDING OF STATE FUNDS.—For each school district
76 that is subject to subsection (2) and that is required to levy
77 an additional millage rate, the Commissioner of Education shall
78 withhold an amount equivalent to the revenue generated by the
79 levy of the additional millage rate from the school district's
80 state funds in the Florida Education Finance Program.

81 (5) USE OF ADDITIONAL MILLAGE.—The revenue generated by the
82 levy of the additional millage under this section may be used
83 only to cover the cost of each violation described in subsection
84 (2).

85 (6) PUBLIC NOTICE.—



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86 (a) The public notice of proposed property taxes required
87 in s. 200.065(3)(m) must include a statement that the school
88 district failed to comply with the requirements of law as
89 provided in subsection (2) and that the penalty for
90 noncompliance is to require the district school board to levy an
91 additional property tax millage to generate revenues equal to
92 the noncompliance amount. The notice must also state that that
93 school district's share of state funds from the Florida
94 Education Finance Program will be reduced in an amount
95 equivalent to the additional levy.

96 (b) The district school board must include in the notice of
97 public hearing to adopt its annual budget that it failed to
98 comply with the law and that the district school board is
99 required to levy an additional millage rate to satisfy the
100 violation. The district school board must also provide notice at
101 its public hearing that the school district's share of state
102 funds from the Florida Education Finance Program will be reduced
103 in amount equivalent to the additional levy.

104 Section 2. Paragraph (m) is added to subsection (3) of
105 section 200.065, Florida Statutes, to read:

106 200.065 Method of fixing millage.—

107 (3) The advertisement shall be no less than one-quarter
108 page in size of a standard size or a tabloid size newspaper, and
109 the headline in the advertisement shall be in a type no smaller
110 than 18 point. The advertisement shall not be placed in that
111 portion of the newspaper where legal notices and classified
112 advertisements appear. The advertisement shall be published in a
113 newspaper of general paid circulation in the county or in a
114 geographically limited insert of such newspaper. The geographic



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115 boundaries in which such insert is circulated shall include the
116 geographic boundaries of the taxing authority. It is the
117 legislative intent that, whenever possible, the advertisement
118 appear in a newspaper that is published at least 5 days a week
119 unless the only newspaper in the county is published less than 5
120 days a week, or that the advertisement appear in a
121 geographically limited insert of such newspaper which insert is
122 published throughout the taxing authority's jurisdiction at
123 least twice each week. It is further the legislative intent that
124 the newspaper selected be one of general interest and readership
125 in the community and not one of limited subject matter, pursuant
126 to chapter 50.

127 (m) For school districts that have proposed a millage rate
128 pursuant to s. 1011.625 and propose to levy nonvoted millage,
129 the advertisement must be in the following form:

130
131 NOTICE OF PROPOSED TAX INCREASE

132
133 The ...(name of school district)... will soon consider a measure
134 to increase its property tax levy. This increase is necessary
135 because the district school board failed to comply with state
136 law. The district school board's share of state funds from the
137 Florida Education Finance Program for ...(fiscal year)... will
138 be reduced in an amount equivalent to the additional levy
139 because of the school district's failure to comply with state
140 law. The taxes are proposed solely to pay penalties related to
141 the following violations:

142 A. Class size reduction in s. 1, Art. IX of the State
143 Constitution.....\$XX,XXX,XXX



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144 B. Classification of students under the Florida Education
145 Finance Program\$XX,XXX,XXX

146 C. District fixed capital outlay\$XX,XXX,XXX

147 D. Differentiated pay for classroom teachers and school-
148 based administrators, pursuant to s. 1012.22(1)(c)4. or s.
149 1012.225, Florida Statutes.....\$XX,XXX,XXX

150 E. Total proposed tax levy\$XX,XXX,XXX

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

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

156 Section 3. This act shall take effect upon becoming a law.