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601-02535A-10

Proposed Committee Substitute by the Committee on General  
Government Appropriations

1                                   A bill to be entitled  
2           An act relating to fiscally constrained counties;  
3           amending s. 218.12, F.S.; providing for the  
4           determination by a fiscally constrained county of the  
5           reduction in ad valorem revenues resulting from the  
6           implementation of a provision of the State  
7           Constitution; providing an effective date.

8

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

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11           Section 1. Section 218.12, Florida Statutes, is amended to  
12   read:

13           218.12 Appropriations to offset reductions in ad valorem  
14   tax revenue in fiscally constrained counties.—

15           (1) Beginning in fiscal year 2008-2009, the Legislature  
16   shall appropriate moneys to offset the reductions in ad valorem  
17   tax revenue experienced by fiscally constrained counties, as  
18   defined in s. 218.67(1), which occur as a direct result of the  
19   implementation of revisions of Art. VII of the State  
20   Constitution approved in the special election held on January  
21   29, 2008. The moneys appropriated for this purpose shall be  
22   distributed in January of each fiscal year among the fiscally  
23   constrained counties based on each county's proportion of the  
24   total reduction in ad valorem tax revenue resulting from the  
25   implementation of the revision.

26           (2) On or before November 15 of each year, beginning in  
27   2008, each fiscally constrained county shall apply to the



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28 Department of Revenue to participate in the distribution of the  
29 appropriation and provide documentation supporting the county's  
30 estimated reduction in ad valorem tax revenue in the form and  
31 manner prescribed by the Department of Revenue. The  
32 documentation must include an estimate of the reduction in  
33 taxable value directly attributable to revisions of Art. VII of  
34 the State Constitution for all county taxing jurisdictions  
35 within the county and shall be prepared by the property  
36 appraiser in each fiscally constrained county. The documentation  
37 must also include the county millage rates applicable in all  
38 such jurisdictions for both the current year and the prior year;  
39 rolled-back rates, determined as provided in s. 200.065, for  
40 each county taxing jurisdiction; and maximum millage rates that  
41 could have been levied by majority vote pursuant to s. 200.185.  
42 For purposes of this section, each fiscally constrained county's  
43 reduction in ad valorem tax revenue shall be calculated as 95  
44 percent of the estimated reduction in taxable value times the  
45 lesser of the 2007 applicable millage rate or the applicable  
46 millage rate for each county taxing jurisdiction in the prior  
47 year.

48 (3) In determining the reductions in ad valorem tax  
49 revenues in a given year occurring as a result of the  
50 implementation of the revisions to Art. VII of the State  
51 Constitution approved in the special election held on January  
52 29, 2008, assessments reduced pursuant to s. 4(d)(8)a., Art. VII  
53 of the State Constitution shall be included in the reduction in  
54 taxable value only for those homesteads established January 1 of  
55 the year the application under this section is made.

56 ~~(3) In determining the reductions in ad valorem tax~~



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57 ~~revenues occurring as a result of the implementation of the~~  
58 ~~revisions to Art. VII of the State Constitution approved in the~~  
59 ~~special election held on January 29, 2008, the value of~~  
60 ~~assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the~~  
61 ~~State Constitution shall include only the reduction in taxable~~  
62 ~~value for homesteads established January 1, 2009.~~

63 Section 2. This act shall take effect July 1, 2010.