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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; amending s. 218.075, F.S.; requiring the
8 Department of Environmental Protection and the water
9 management districts to reduce or waive permit
10 processing fees for an entity created by special act
11 or local ordinance or interlocal agreement not
12 included within a metropolitan statistical area;
13 providing an effective date.

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

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17 Section 1. Section 218.12, Florida Statutes, is amended to
18 read:

19 218.12 Appropriations to offset reductions in ad valorem
20 tax revenue in fiscally constrained counties.—

21 (1) Beginning in fiscal year 2008-2009, the Legislature
22 shall appropriate moneys to offset the reductions in ad valorem
23 tax revenue experienced by fiscally constrained counties, as
24 defined in s. 218.67(1), which occur as a direct result of the
25 implementation of revisions of Art. VII of the State
26 Constitution approved in the special election held on January
27 29, 2008. The moneys appropriated for this purpose shall be
28 distributed in January of each fiscal year among the fiscally
29 constrained counties based on each county's proportion of the

20101592e1

30 total reduction in ad valorem tax revenue resulting from the
31 implementation of the revision.

32 (2) On or before November 15 of each year, beginning in
33 2008, each fiscally constrained county shall apply to the
34 Department of Revenue to participate in the distribution of the
35 appropriation and provide documentation supporting the county's
36 estimated reduction in ad valorem tax revenue in the form and
37 manner prescribed by the Department of Revenue. The
38 documentation must include an estimate of the reduction in
39 taxable value directly attributable to revisions of Art. VII of
40 the State Constitution for all county taxing jurisdictions
41 within the county and shall be prepared by the property
42 appraiser in each fiscally constrained county. The documentation
43 must also include the county millage rates applicable in all
44 such jurisdictions for both the current year and the prior year;
45 rolled-back rates, determined as provided in s. 200.065, for
46 each county taxing jurisdiction; and maximum millage rates that
47 could have been levied by majority vote pursuant to s. 200.185.
48 For purposes of this section, each fiscally constrained county's
49 reduction in ad valorem tax revenue shall be calculated as 95
50 percent of the estimated reduction in taxable value times the
51 lesser of the 2007 applicable millage rate or the applicable
52 millage rate for each county taxing jurisdiction in the prior
53 year.

54 (3) In determining the reductions in ad valorem tax
55 revenues in a given year occurring as a result of the
56 implementation of the revisions to Art. VII of the State
57 Constitution approved in the special election held on January
58 29, 2008, assessments reduced pursuant to s. 4(d)(8)a., Art. VII

20101592e1

59 of the State Constitution shall be included in the reduction in
60 taxable value only for those homesteads established January 1 of
61 the year the application under this section is made.

62 ~~(3) In determining the reductions in ad valorem tax~~
63 ~~revenues occurring as a result of the implementation of the~~
64 ~~revisions to Art. VII of the State Constitution approved in the~~
65 ~~special election held on January 29, 2008, the value of~~
66 ~~assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the~~
67 ~~State Constitution shall include only the reduction in taxable~~
68 ~~value for homesteads established January 1, 2009.~~

69 Section 2. Section 218.075, Florida Statutes, is amended to
70 read:

71 218.075 Reduction or waiver of permit processing fees.—
72 Notwithstanding any other provision of law, the Department of
73 Environmental Protection and the water management districts
74 shall reduce or waive permit processing fees for counties with a
75 population of 50,000 or less on April 1, 1994, until such
76 counties exceed a population of 75,000 and municipalities with a
77 population of 25,000 or less, or an entity created by special
78 act or local ordinance or interlocal agreement of such counties
79 or municipalities or any county or municipality not included
80 within a metropolitan statistical area. Fee reductions or
81 waivers shall be approved on the basis of fiscal hardship or
82 environmental need for a particular project or activity. The
83 governing body must certify that the cost of the permit
84 processing fee is a fiscal hardship due to one of the following
85 factors:

86 (1) Per capita taxable value is less than the statewide
87 average for the current fiscal year;

20101592e1

88 (2) Percentage of assessed property value that is exempt
89 from ad valorem taxation is higher than the statewide average
90 for the current fiscal year;

91 (3) Any condition specified in s. 218.503(1) which results
92 in the county or municipality being in a state of financial
93 emergency;

94 (4) Ad valorem operating millage rate for the current
95 fiscal year is greater than 8 mills; or

96 (5) A financial condition that is documented in annual
97 financial statements at the end of the current fiscal year and
98 indicates an inability to pay the permit processing fee during
99 that fiscal year.

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101 The permit applicant must be the governing body of a county or
102 municipality or a third party under contract with a county or
103 municipality or an entity created by special act or local
104 ordinance or interlocal agreement and the project for which the
105 fee reduction or waiver is sought must serve a public purpose.
106 If a permit processing fee is reduced, the total fee shall not
107 exceed \$100.

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Section 3. This act shall take effect July 1, 2010.