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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/23/2014	.	
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The Committee on Appropriations (Galvano) recommended the following:

Senate Amendment (with title amendment)

Between lines 2665 and 2666

insert:

Section 55. Subsection (5) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.—

(5) In each fiscal year:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality,



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11 municipal service taxing unit, or independent special district
12 may levy is a rolled-back rate based on the amount of taxes
13 which would have been levied in the prior year if the maximum
14 millage rate had been applied, adjusted for change in per capita
15 Florida personal income, unless a higher rate was adopted, in
16 which case the maximum is the adopted rate. The maximum millage
17 rate applicable to a county authorized to levy a county public
18 hospital surtax under s. 212.055 and which did so in fiscal year
19 2007 shall exclude the revenues required to be contributed to
20 the county public general hospital in the current fiscal year
21 for the purposes of making the maximum millage rate calculation,
22 but shall be added back to the maximum millage rate allowed
23 after the roll back has been applied, the total of which shall
24 be considered the maximum millage rate for such a county for
25 purposes of this subsection. The revenue required to be
26 contributed to the county public general hospital for the
27 upcoming fiscal year shall be calculated as 11.873 percent times
28 the millage rate levied for countywide purposes in fiscal year
29 2007 times 95 percent of the preliminary tax roll for the
30 upcoming fiscal year. A higher rate may be adopted only under
31 the following conditions:

32 1. A rate of not more than 110 percent of the rolled-back
33 rate based on the previous year's maximum millage rate, adjusted
34 for change in per capita Florida personal income, may be adopted
35 if approved by a two-thirds vote of the membership of the
36 governing body of the county, municipality, or independent
37 district; or

38 2. A rate in excess of 110 percent may be adopted if
39 approved by a unanimous vote of the membership of the governing



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40 body of the county, municipality, or independent district or by
41 a three-fourths vote of the membership of the governing body if
42 the governing body has nine or more members, or if the rate is
43 approved by a referendum.

44 (b) The millage rate of a county or municipality, municipal
45 service taxing unit of that county, and any special district
46 dependent to that county or municipality may exceed the maximum
47 millage rate calculated pursuant to this subsection if the total
48 county ad valorem taxes levied or total municipal ad valorem
49 taxes levied do not exceed the maximum total county ad valorem
50 taxes levied or maximum total municipal ad valorem taxes levied
51 respectively. Voted millage and taxes levied by a municipality
52 or independent special district that has levied ad valorem taxes
53 for less than 5 years are not subject to this limitation. The
54 millage rate of a county authorized to levy a county public
55 hospital surtax under s. 212.055 may exceed the maximum millage
56 rate calculated pursuant to this subsection to the extent
57 necessary to account for the revenues required to be contributed
58 to the county public hospital. Total taxes levied may exceed the
59 maximum calculated pursuant to subsection (6) as a result of an
60 increase in taxable value above that certified in subsection (1)
61 if such increase is less than the percentage amounts contained
62 in subsection (6) or if the administrative adjustment cannot be
63 made because the value adjustment board is still in session at
64 the time the tax roll is extended; otherwise, millage rates
65 subject to this subsection, s. 200.185, or s. 200.186 may be
66 reduced so that total taxes levied do not exceed the maximum.

67
68 Any unit of government operating under a home rule charter



69 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
70 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
71 State Constitution of 1968, which is granted the authority in
72 the State Constitution to exercise all the powers conferred now
73 or hereafter by general law upon municipalities and which
74 exercises such powers in the unincorporated area shall be
75 recognized as a municipality under this subsection. For a
76 downtown development authority established before the effective
77 date of the 1968 State Constitution which has a millage that
78 must be approved by a municipality, the governing body of that
79 municipality shall be considered the governing body of the
80 downtown development authority for purposes of this subsection.
81 Any such downtown development authority is an independent
82 special taxing district, and the governing body of the
83 municipality is authorized to levy an additional ad valorem tax
84 on all real and personal property in the downtown district for
85 the purpose of financing the operation of the authority. The
86 levy of the ad valorem tax shall be in addition to regular ad
87 valorem taxes and special assessments for improvements imposed
88 by the governing body of the municipality; however, the combined
89 levy may not exceed the maximum provided by the State
90 Constitution.

91
92 ===== T I T L E A M E N D M E N T =====

93 And the title is amended as follows:

94 Delete line 103

95 and insert:

96 website of certain special districts; amending s.
97 200.065, F.S.; providing that certain downtown



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98 development authorities are independent special taxing
99 districts authorized to levy an additional ad valorem
100 tax on real and personal property in the district;
101 limiting the amount of the levy; amending ss.