

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	—	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Local & Federal Affairs  
 2 Committee

3 Representative Nuñez offered the following:

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

6 Remove everything after the enacting clause and insert:

7 Section 1. Paragraphs (d) and (e) of subsection (2) and  
 8 paragraph (a) of subsection (5) of section 200.065, Florida  
 9 Statutes, are amended to read:

10 (2) No millage shall be levied until a resolution or  
 11 ordinance has been approved by the governing board of the taxing  
 12 authority which resolution or ordinance must be approved by the  
 13 taxing authority according to the following procedure:

14 (d)1. Within 15 days after the meeting adopting the  
 15 tentative budget, the taxing authority shall advertise in a  
 16 newspaper of general circulation in the county as provided in  
 17 subsection (3), its intent to finally adopt a millage rate and

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Bill No. CS/HB 1015 (2016)

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18 budget. A public hearing to finalize the budget and adopt a  
19 millage rate shall be held not less than 2 days nor more than 5  
20 days after the day that the advertisement is first published.  
21 During the hearing, the governing body of the taxing authority  
22 shall amend the adopted tentative budget as it sees fit, adopt a  
23 final budget, and adopt a resolution or ordinance stating the  
24 millage rate to be levied. The resolution or ordinance shall  
25 state the percent, if any, by which the millage rate to be  
26 levied exceeds the rolled-back rate computed pursuant to  
27 subsection (1), which shall be characterized as the percentage  
28 increase in property taxes adopted by the governing body. The  
29 adoption of the budget and the millage-levy resolution or  
30 ordinance shall be by separate votes. For each taxing authority  
31 levying millage, the name of the taxing authority, the rolled-  
32 back rate, the percentage increase, and the millage rate to be  
33 levied shall be publicly announced prior to the adoption of the  
34 millage-levy resolution or ordinance. In no event may the  
35 millage rate adopted pursuant to this paragraph exceed the  
36 millage rate tentatively adopted pursuant to paragraph (c). If  
37 the rate tentatively adopted pursuant to paragraph (c) exceeds  
38 the proposed rate provided to the property appraiser pursuant to  
39 paragraph (b), or as subsequently adjusted pursuant to  
40 subsection (11), each taxpayer within the jurisdiction of the  
41 taxing authority shall be sent notice by first-class mail of his  
42 or her taxes under the tentatively adopted millage rate and his  
43 or her taxes under the previously proposed rate. The notice must

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44 be prepared by the property appraiser, at the expense of the  
45 taxing authority, and must generally conform to the requirements  
46 of s. 200.069. If such additional notice is necessary, its  
47 mailing must precede the hearing held pursuant to this paragraph  
48 by not less than 10 days and not more than 15 days.

49 2. Within 15 days after the meeting adopting the tentative  
50 budget, the taxing authority shall post the advertisement  
51 required under paragraph (d)1. and provided for in subsection  
52 (3) on the taxing authority's official website. If the taxing  
53 authority does not operate an official website, the taxing  
54 authority must, within a reasonable period of time as  
55 established by the county or counties in which the taxing  
56 authority is located, transmit the advertisement to the manager  
57 or administrator of each county or counties in which the taxing  
58 authority is located who shall post the advertisement on their  
59 respective websites.

60 (e)1. In the hearings required pursuant to paragraphs (c)  
61 and (d), the first substantive issue discussed shall be the  
62 percentage increase in millage over the rolled-back rate  
63 necessary to fund the budget, if any, and the specific purposes  
64 for which ad valorem tax revenues are being increased. During  
65 such discussion, the governing body shall hear comments  
66 regarding the proposed increase and explain the reasons for the  
67 proposed increase over the rolled-back rate. The general public  
68 shall be allowed to speak and to ask questions prior to adoption  
69 of any measures by the governing body. The governing body shall

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70 adopt its tentative or final millage rate prior to adopting its  
71 tentative or final budget.

72 2. These hearings shall be held after 5 p.m. if scheduled  
73 on a day other than Saturday. No hearing shall be held on a  
74 Sunday. The county commission shall not schedule its hearings on  
75 days scheduled for hearings by the school board. The hearing  
76 dates scheduled by the county commission and school board shall  
77 not be utilized by any other taxing authority within the county  
78 for its public hearings. A multicounty taxing authority shall  
79 make every reasonable effort to avoid scheduling hearings on  
80 days utilized by the counties or school districts within its  
81 jurisdiction. Tax levies and budgets for dependent special  
82 taxing districts shall be adopted at the hearings for the taxing  
83 authority to which such districts are dependent, following such  
84 discussion and adoption of levies and budgets for the superior  
85 taxing authority. A taxing authority may adopt the tax levies  
86 for all of its dependent special taxing districts, and may adopt  
87 the budgets for all of its dependent special taxing districts,  
88 by a single unanimous vote. However, if a member of the general  
89 public requests that the tax levy or budget of a dependent  
90 special taxing district be separately discussed and separately  
91 adopted, the taxing authority shall discuss and adopt that tax  
92 levy or budget separately. If, due to circumstances beyond the  
93 control of the taxing authority, the hearing provided for in  
94 paragraph (d) is recessed, the taxing authority shall publish a  
95 notice in a newspaper of general paid circulation in the county.

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96 The notice shall state the time and place for the continuation  
97 of the hearing and shall be published at least 2 days but not  
98 more than 5 days prior to the date the hearing will be  
99 continued.

100 3. Within 15 days after final adoption of the tax levy, the  
101 taxing authority shall post the vote record for the final  
102 adoption of millage levy on the taxing authority's official  
103 website. If the taxing authority does not operate an official  
104 website, the taxing authority must, within a reasonable period  
105 of time as established by the county or counties in which the  
106 taxing authority is located, transmit the vote record to the  
107 manager or administrator of each county or counties in which the  
108 taxing authority is located, who shall post the advertisement on  
109 the appropriate websites. The vote record for the final adoption  
110 of the millage rate shall include:

111 a. The percent, if any, by which the final adopted millage  
112 rate exceeds the rolled-back rate computed pursuant to  
113 subsection (1). That percent shall be characterized as the  
114 percentage increase in property taxes adopted by the governing  
115 body.

116 b. The name of each member of the governing body of the  
117 taxing authority and their vote on the resolution or ordinance  
118 stating the millage rate to be levied and adopted at their final  
119 hearing as provided for in (2)d.

120 (5) In each fiscal year:

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121 (a) The maximum millage rate that a county, municipality,  
122 special district dependent to a county or municipality,  
123 municipal service taxing unit, or independent special district  
124 may levy is the millage ~~a rolled-back rate based on the amount~~  
125 ~~of taxes which would have been~~ levied in the prior year ~~if the~~  
126 ~~maximum millage rate had been applied~~, adjusted for any change  
127 in per capita Florida personal income, unless the change in per  
128 capita Florida personal income is negative ~~a higher rate was~~  
129 ~~adopted~~, in which case the maximum is the prior year's adopted  
130 rate. The maximum millage rate for an independent special  
131 hospital district with ad valorem taxing authority is the  
132 millage cap set in the special hospital taxing district charter.  
133 The maximum millage rate applicable to a county authorized to  
134 levy a county public hospital surtax under s. 212.055 and which  
135 did so in fiscal year 2007 shall exclude the revenues required  
136 to be contributed to the county public general hospital in the  
137 current fiscal year for the purposes of making the maximum  
138 millage rate calculation, but shall be added back to the maximum  
139 millage rate allowed after the roll back has been applied, the  
140 total of which shall be considered the maximum millage rate for  
141 such a county for purposes of this subsection. The revenue  
142 required to be contributed to the county public general hospital  
143 for the upcoming fiscal year shall be calculated as 11.873  
144 percent times the millage rate levied for countywide purposes in  
145 fiscal year 2007 times 95 percent of the preliminary tax roll

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146 for the upcoming fiscal year. A higher rate may be adopted only  
147 under the following conditions:

148 1. A rate of not more than 110 percent of the millage  
149 ~~rolled-back rate levied in the prior year based on the previous~~  
150 ~~year's maximum millage rate~~, adjusted for change in per capita  
151 Florida personal income, unless the change in per capita Florida  
152 personal income is negative in which case no adjustment may be  
153 made, may be adopted if approved by a two-thirds vote of the  
154 membership of the governing body of the county, municipality, or  
155 independent district; or

156 2. A rate in excess of 110 percent may be adopted if  
157 approved by a unanimous vote of the membership of the governing  
158 body of the county, municipality, or independent district or by  
159 a three-fourths vote of the membership of the governing body if  
160 the governing body has nine or more members, or if the rate is  
161 approved by a referendum.

162  
163 Any unit of government operating under a home rule charter  
164 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
165 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
166 State Constitution of 1968, which is granted the authority in  
167 the State Constitution to exercise all the powers conferred now  
168 or hereafter by general law upon municipalities and which  
169 exercises such powers in the unincorporated area shall be  
170 recognized as a municipality under this subsection. For a  
171 downtown development authority established before the effective

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172 date of the 1968 State Constitution which has a millage that  
173 must be approved by a municipality, the governing body of that  
174 municipality shall be considered the governing body of the  
175 downtown development authority for purposes of this subsection.

176 Section 2. This act shall take effect July 1, 2016.

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**T I T L E A M E N D M E N T**

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Remove everything before the enacting clause and insert:

183

A bill to be entitled

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An act relating to millage rates; amending s. 200.065,

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F.S.; revising procedures to be used by taxing

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authorities before and after adopting a final millage

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rate and budget; revising the method for computing the

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rolled-back rate for purposes of determining the

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maximum millage rate for certain local governments;

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providing an effective date.

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