

CS/CS/HB 1015

2016

1                   A bill to be entitled  
2           An act relating to millage rates; amending s. 200.065,  
3           F.S.; revising procedures to be used by taxing  
4           authorities before and after adopting a final millage  
5           rate and budget; providing an effective date.

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

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9           Section 1. Paragraphs (d) and (e) of subsection (2) of  
10          section 200.065, Florida Statutes, are amended to read:

11           200.065 Method of fixing millage.—

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

16           (d)1. Within 15 days after the meeting adopting the  
17          tentative budget, the taxing authority shall advertise in a  
18          newspaper of general circulation in the county as provided in  
19          subsection (3), its intent to finally adopt a millage rate and  
20          budget. A public hearing to finalize the budget and adopt a  
21          millage rate shall be held not less than 2 days nor more than 5  
22          days after the day that the advertisement is first published.  
23          During the hearing, the governing body of the taxing authority  
24          shall amend the adopted tentative budget as it sees fit, adopt a  
25          final budget, and adopt a resolution or ordinance stating the  
26          millage rate to be levied. The resolution or ordinance shall

27 | state the percent, if any, by which the millage rate to be  
28 | levied exceeds the rolled-back rate computed pursuant to  
29 | subsection (1), which shall be characterized as the percentage  
30 | increase in property taxes adopted by the governing body. The  
31 | adoption of the budget and the millage-levy resolution or  
32 | ordinance shall be by separate votes. For each taxing authority  
33 | levying millage, the name of the taxing authority, the rolled-  
34 | back rate, the percentage increase, and the millage rate to be  
35 | levied shall be publicly announced prior to the adoption of the  
36 | millage-levy resolution or ordinance. In no event may the  
37 | millage rate adopted pursuant to this paragraph exceed the  
38 | millage rate tentatively adopted pursuant to paragraph (c). If  
39 | the rate tentatively adopted pursuant to paragraph (c) exceeds  
40 | the proposed rate provided to the property appraiser pursuant to  
41 | paragraph (b), or as subsequently adjusted pursuant to  
42 | subsection (11), each taxpayer within the jurisdiction of the  
43 | taxing authority shall be sent notice by first-class mail of his  
44 | or her taxes under the tentatively adopted millage rate and his  
45 | or her taxes under the previously proposed rate. The notice must  
46 | be prepared by the property appraiser, at the expense of the  
47 | taxing authority, and must generally conform to the requirements  
48 | of s. 200.069. If such additional notice is necessary, its  
49 | mailing must precede the hearing held pursuant to this paragraph  
50 | by not less than 10 days and not more than 15 days.

51 | 2. Within 15 days after the meeting adopting the tentative  
52 | budget, the taxing authority shall post the advertisement

53 required under subparagraph 1. and provided for in subsection  
54 (3) on the taxing authority's official website. If the taxing  
55 authority does not operate an official website, the taxing  
56 authority must, within a reasonable period of time as  
57 established by the county or counties in which the taxing  
58 authority is located, transmit the advertisement to the manager  
59 or administrator of each county or counties in which the taxing  
60 authority is located who shall post the advertisement on the  
61 appropriate websites.

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

74 2. These hearings shall be held after 5 p.m. if scheduled  
75 on a day other than Saturday. No hearing shall be held on a  
76 Sunday. The county commission shall not schedule its hearings on  
77 days scheduled for hearings by the school board. The hearing  
78 dates scheduled by the county commission and school board shall

79 | not be utilized by any other taxing authority within the county  
80 | for its public hearings. A multicounty taxing authority shall  
81 | make every reasonable effort to avoid scheduling hearings on  
82 | days utilized by the counties or school districts within its  
83 | jurisdiction. Tax levies and budgets for dependent special  
84 | taxing districts shall be adopted at the hearings for the taxing  
85 | authority to which such districts are dependent, following such  
86 | discussion and adoption of levies and budgets for the superior  
87 | taxing authority. A taxing authority may adopt the tax levies  
88 | for all of its dependent special taxing districts, and may adopt  
89 | the budgets for all of its dependent special taxing districts,  
90 | by a single unanimous vote. However, if a member of the general  
91 | public requests that the tax levy or budget of a dependent  
92 | special taxing district be separately discussed and separately  
93 | adopted, the taxing authority shall discuss and adopt that tax  
94 | levy or budget separately. If, due to circumstances beyond the  
95 | control of the taxing authority, the hearing provided for in  
96 | paragraph (d) is recessed, the taxing authority shall publish a  
97 | notice in a newspaper of general paid circulation in the county.  
98 | The notice shall state the time and place for the continuation  
99 | of the hearing and shall be published at least 2 days but not  
100 | more than 5 days prior to the date the hearing will be  
101 | continued.

102 | 3. Within 15 days after final adoption of the tax levy,  
103 | the taxing authority shall post the vote record for the final  
104 | adoption of the millage rate on the taxing authority's official

105 website. If the taxing authority does not operate an official  
106 website, the taxing authority must, within a reasonable period  
107 of time as established by the county or counties in which the  
108 taxing authority is located, transmit the vote record to the  
109 manager or administrator of each county or counties in which the  
110 taxing authority is located, who shall post the advertisement on  
111 the appropriate websites. The vote record for the final adoption  
112 of the millage rate shall include:

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

118 b. The name of each member of the governing body of the  
119 taxing authority and each member's vote on the resolution or  
120 ordinance stating the millage rate to be levied and adopted at  
121 the final hearing as provided in paragraph (d).

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