

By Senator Altman

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1 A bill to be entitled
2 An act relating to transparency in state education
3 funding; amending s. 200.065, F.S.; revising the
4 information required to be in a school district's
5 tentative budget advertisement; creating s. 1011.623,
6 F.S.; requiring the Department of Education to
7 annually provide each school district with the current
8 and prior fiscal years' adjusted actual statewide
9 required local effort tax revenue and a statement
10 indicating whether the difference between the two
11 represents an increase or a decrease; requiring school
12 districts to publish in the tentative budget
13 advertisement the percentage tax increase or tax
14 decrease and an explanation of the percentage;
15 requiring the General Appropriations Act to
16 specifically state any increase or decrease in the
17 adjusted estimated statewide required local effort tax
18 revenue from the prior fiscal year, expressed in a
19 dollar amount and as a percentage; requiring the
20 Legislature to use the increase or decrease in
21 required local effort in the calculation of publicized
22 net tax increases or decreases; providing definitions;
23 providing applicability; providing an effective date.

24
25 Be It Enacted by the Legislature of the State of Florida:

26
27 Section 1. Paragraphs (c) and (d) of subsection (3) of
28 section 200.065, Florida Statutes, are amended to read:

29 200.065 Method of fixing millage.—

30 (3) The advertisement shall be no less than one-quarter
31 page in size of a standard size or a tabloid size newspaper, and
32 the headline in the advertisement shall be in a type no smaller

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33 than 18 point. The advertisement shall not be placed in that
 34 portion of the newspaper where legal notices and classified
 35 advertisements appear. The advertisement shall be published in a
 36 newspaper of general paid circulation in the county or in a
 37 geographically limited insert of such newspaper. The geographic
 38 boundaries in which such insert is circulated shall include the
 39 geographic boundaries of the taxing authority. It is the
 40 legislative intent that, whenever possible, the advertisement
 41 appear in a newspaper that is published at least 5 days a week
 42 unless the only newspaper in the county is published less than 5
 43 days a week, or that the advertisement appear in a
 44 geographically limited insert of such newspaper which insert is
 45 published throughout the taxing authority's jurisdiction at
 46 least twice each week. It is further the legislative intent that
 47 the newspaper selected be one of general interest and readership
 48 in the community and not one of limited subject matter, pursuant
 49 to chapter 50.

50 (c) For school districts which have proposed a millage rate
 51 in excess of 100 percent of the rolled-back rate computed
 52 pursuant to subsection (1) and which propose to levy nonvoted
 53 millage in excess of the minimum amount required pursuant to s.
 54 1011.60(6), the advertisement shall be in the following form:

55
 56 NOTICE OF PROPOSED TAX INCREASE
 57

58 The ...(name of school district)... will soon consider a
 59 measure to increase its property tax levy.

60 Last year's property tax levy:

61 A. Initially proposed tax levy.....\$XX,XXX,XXX

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62 B. Less tax reductions due to Value Adjustment Board and
63 other assessment changes..... (\$XX,XXX,XXX)

64 C. Actual property tax levy.....\$XX,XXX,XXX
65 This year's proposed tax levy.....\$XX,XXX,XXX

66 A portion of the tax levy is required under state law in
67 order for the school board to receive \$...(amount A)... in state
68 education grants. The required portion has ...(increased or
69 decreased)... by ...(amount B)... percent and represents
70 approximately ...(amount C)... of the total proposed taxes. The
71 total required portion for all school districts across the
72 state, excluding changes due to net new taxable value, has
73 ...(increased or decreased)... by ...(amount D)... percent from
74 the prior year.

75 The remainder of the taxes is proposed solely at the
76 discretion of the school board.

77 All concerned citizens are invited to a public hearing on
78 the tax increase to be held on ...(date and time)... at
79 ...(meeting place)....

80 A DECISION on the proposed tax increase and the budget will
81 be made at this hearing.

82 1. AMOUNT A shall be an estimate, provided by the
83 Department of Education, of the amount to be received in the
84 current fiscal year by the district from state appropriations
85 for the Florida Education Finance Program.

86 2. AMOUNT B shall be the percent increase over the rolled-
87 back rate necessary to levy only the required local effort in
88 the current fiscal year, computed as though in the preceding
89 fiscal year only the required local effort was levied.

90 3. AMOUNT C shall be the quotient of required local-effort

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91 millage divided by the total proposed nonvoted millage, rounded
92 to the nearest tenth and stated in words; however, the stated
93 amount shall not exceed nine-tenths.

94 4. AMOUNT D shall be the quotient of the current fiscal
95 year statewide required local-effort tax revenue, divided by the
96 prior fiscal year statewide required-local effort tax revenue,
97 computed pursuant to s. 1011.623, F.S.

98 (d) For school districts which have proposed a millage rate
99 in excess of 100 percent of the rolled-back rate computed
100 pursuant to subsection (1) and which propose to levy as nonvoted
101 millage only the minimum amount required pursuant to s.
102 1011.60(6), the advertisement shall be the same as provided in
103 paragraph (c), except that the second and third paragraphs shall
104 be replaced with the following paragraph:

105 This increase is required under state law in order for the
106 school board to receive \$...(amount A)... in state education
107 grants. The total required portion for all school districts
108 across the state, excluding changes due to net new taxable
109 value, has ...(increased or decreased)... by ...(amount D)...
110 percent from the prior year.

111 Section 2. Section 1011.623, Florida Statutes, is created
112 to read:

113 1011.623 Annual notice of required local effort tax
114 revenue.—

115 (1) Annually, by August 19, the Department of Education
116 must provide to each school district the adjusted actual
117 statewide required local effort tax revenue for the current
118 fiscal year, the actual statewide required local effort tax
119 revenue for the prior fiscal year, and a statement indicating an

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120 increase or decrease, expressed in a percentage, in the current
121 fiscal year adjusted actual statewide required local effort tax
122 revenue over the prior fiscal year actual statewide required
123 local effort tax revenue.

124 (2) Each school district shall publish in its tentative
125 budget advertisement required under s. 200.065(2)(f)1. the
126 percentage described in subsection (1) and a clear and concise
127 explanation of the percentage.

128 (3) The General Appropriations Act must include a statement
129 indicating the increase or decrease in the current fiscal year
130 adjusted estimated statewide required local effort tax revenue
131 over the prior fiscal year actual statewide required local
132 effort tax revenue, expressed both in a dollar amount and as a
133 percentage change. The statement shall describe an increase
134 using the term "tax increase" and a decrease using the term "tax
135 decrease."

136 (4) The Legislature shall use the dollar amount in
137 subsection (3), in combination with other tax increases or
138 decreases passed by the Legislature during the current
139 legislative session, to calculate any statewide net tax increase
140 or decrease publicized by, or on behalf of, the Legislature.

141 (5) For purposes of this section:

142 (a) The term "adjusted actual statewide required local
143 effort tax revenue" means the sum across all school districts of
144 the product of each district's current fiscal year required
145 local effort millage rate, computed by the Commissioner of
146 Education, multiplied by 96 percent of each district's current
147 year taxable value, exclusive of net new taxable value.

148 (b) The term "adjusted estimated statewide required local

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149 effort tax revenue" means the sum across all school districts of
150 the product of each district's current fiscal year estimated
151 required local effort millage rate, incorporated by reference in
152 the General Appropriations Act, multiplied by 96 percent of each
153 district's current year estimated taxable value, as determined
154 by the Revenue Estimating Conference, exclusive of estimated net
155 new taxable value.

156 (c) The term "net new taxable value" means the sum of the
157 values of new construction, additions to structures, deletions,
158 increases in the value of improvements that have undergone a
159 substantial rehabilitation which increased the assessed value of
160 such improvements by at least 100 percent, property added due to
161 geographic boundary changes, total taxable value of tangible
162 personal property within the jurisdiction in excess of 115
163 percent of the prior year's total taxable value, and any
164 dedicated increment value, that will provide the same ad valorem
165 tax revenue for each taxing authority as was levied during the
166 prior year less the amount, if any, paid or applied as a
167 consequence of an obligation measured by the dedicated increment
168 value.

169 Section 3. This act shall take effect July 1, 2016, and
170 first applies beginning with the 2016 tax roll.