

By Senator Ingoglia

11-00302-25

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1 A bill to be entitled
2 An act relating to ad valorem tax; amending ss.
3 125.016 and 166.211, F.S.; authorizing a county or
4 municipality, respectively, to establish an ad valorem
5 tax rebate program for property owners; specifying
6 requirements for the rebate program; providing an
7 effective date.

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

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11 Section 1. Section 125.016, Florida Statutes, is amended to
12 read:

13 125.016 Ad valorem tax.—

14 (1) Annually an ad valorem tax of not exceeding 1 1/2 mills
15 may be levied upon all property in the county, which shall be
16 levied and collected as other county taxes are levied and
17 collected. The taxes shall be charged to the general fund, but
18 such revenue may be appropriated by the county for the cost of
19 constructing, operating, maintaining, expanding, enlarging,
20 improving, or developing any project or projects herein
21 specified, or for the payment of the costs of removing and
22 relocating any structures, installations, or facilities which in
23 the opinion of the board of county commissioners may be required
24 for the safe and efficient operation of any such projects. The
25 ~~Said~~ tax may be levied, collected, and expended for any of the
26 purposes herein specified notwithstanding the cost and expense
27 thereof which may have been incurred in a previous year, and
28 when so collected and used the tax shall be considered to be
29 levied, collected and used for a county purpose.

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30 (2) Notwithstanding any law to the contrary, a county may,
31 by ordinance, establish an ad valorem tax rebate program for
32 property owners. The rebate program must be within designated
33 areas where the county determines it is necessary for the
34 health, safety, and welfare of its residents and must be
35 available to all property owners within the same class of real
36 estate.

37 Section 2. Subsection (3) is added to section 166.211,
38 Florida Statutes, to read:

39 166.211 Ad valorem taxes.—

40 (3) Notwithstanding any law to the contrary, a municipality
41 may, by ordinance, establish an ad valorem tax rebate program
42 for property owners. The rebate program must be within
43 designated areas where the municipality determines it is
44 necessary for the health, safety, and welfare of its residents
45 and must be available to all property owners within the same
46 class of real estate.

47 Section 3. This act shall take effect July 1, 2025.