

1                                   A bill to be entitled  
 2           An act relating to revenues from ad valorem taxes;  
 3           amending s. 200.065, F.S.; revising how the rolled  
 4           back rate is calculated; limiting the maximum millage  
 5           rate that may be levied; prohibiting a higher rate  
 6           from being levied; requiring revenues collected in  
 7           excess of a certain amount to be disposed of in a  
 8           specified manner; providing an effective date.

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

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 12           **Section 1. Subsections (1) and (5) of section 200.065,**  
 13 **Florida Statutes, are amended to read:**

14           200.065 Method of fixing millage.—

15           (1) Upon completion of the assessment of all property  
 16 pursuant to s. 193.023, the property appraiser shall certify to  
 17 each taxing authority the taxable value within the jurisdiction  
 18 of the taxing authority. This certification shall include a copy  
 19 of the statement required to be submitted under s. 195.073(3),  
 20 as applicable to that taxing authority. The form on which the  
 21 certification is made shall include instructions to each taxing  
 22 authority describing the proper method of computing a millage  
 23 rate which, inclusive ~~exclusive~~ of new construction, additions  
 24 to structures, deletions, increases in the value of improvements  
 25 that have undergone a substantial rehabilitation which increased

26 | the assessed value of such improvements by at least 100 percent,  
27 | property added due to geographic boundary changes, total taxable  
28 | value of tangible personal property within the jurisdiction in  
29 | excess of 115 percent of the previous year's total taxable  
30 | value, and any dedicated increment value, will provide the same  
31 | ad valorem tax revenue for each taxing authority as was levied  
32 | during the prior year less the amount, if any, paid or applied  
33 | as a consequence of an obligation measured by the dedicated  
34 | increment value. That millage rate shall be known as the  
35 | "rolled-back rate." The property appraiser shall also include  
36 | instructions, as prescribed by the Department of Revenue, to  
37 | each county and municipality, each special district dependent to  
38 | a county or municipality, each municipal service taxing unit,  
39 | and each independent special district describing the proper  
40 | method of computing the millage rates and taxes levied as  
41 | specified in subsection (5). The Department of Revenue shall  
42 | prescribe the instructions and forms that are necessary to  
43 | administer this subsection and subsection (5). The information  
44 | provided pursuant to this subsection shall also be sent to the  
45 | tax collector by the property appraiser at the time it is sent  
46 | to each taxing authority.

47 | (5) In each fiscal year:

48 | (a) The maximum millage rate that a county, municipality,  
49 | special district dependent to a county or municipality,  
50 | municipal service taxing unit, or independent special district

51 | may levy is 102 percent of the a rolled-back rate ~~based on the~~  
52 | ~~amount of taxes which would have been levied in the prior year~~  
53 | ~~if the maximum millage rate had been applied, adjusted for~~  
54 | ~~change in per capita Florida personal income, unless a higher~~  
55 | ~~rate was adopted, in which case the maximum is the adopted rate.~~  
56 | The maximum millage rate applicable to a county authorized to  
57 | levy a county public hospital surtax under s. 212.055 and which  
58 | did so in fiscal year 2007 shall exclude the revenues required  
59 | to be contributed to the county public general hospital in the  
60 | current fiscal year for the purposes of making the maximum  
61 | millage rate calculation, but shall be added back to the maximum  
62 | millage rate allowed after the roll back has been applied, the  
63 | total of which shall be considered the maximum millage rate for  
64 | such a county for purposes of this subsection. The revenue  
65 | required to be contributed to the county public general hospital  
66 | for the upcoming fiscal year shall be calculated as 11.873  
67 | percent times the millage rate levied for countywide purposes in  
68 | fiscal year 2007 times 95 percent of the preliminary tax roll  
69 | for the upcoming fiscal year. A higher rate may not be adopted  
70 | ~~only under the following conditions:~~  
71 |       1. ~~A rate of not more than 110 percent of the rolled-back~~  
72 | ~~rate based on the previous year's maximum millage rate, adjusted~~  
73 | ~~for change in per capita Florida personal income, may be adopted~~  
74 | ~~if approved by a two-thirds vote of the membership of the~~  
75 | ~~governing body of the county, municipality, or independent~~

76 ~~district; or~~

77 ~~2. A rate in excess of 110 percent may be adopted if~~

78 ~~approved by a unanimous vote of the membership of the governing~~

79 ~~body of the county, municipality, or independent district or by~~

80 ~~a three-fourths vote of the membership of the governing body if~~

81 ~~the governing body has nine or more members, or if the rate is~~

82 ~~approved by a referendum.~~

83 ~~(b) The millage rate of a county or municipality,~~

84 ~~municipal service taxing unit of that county, and any special~~

85 ~~district dependent to that county or municipality may exceed the~~

86 ~~maximum millage rate calculated pursuant to this subsection if~~

87 ~~the total county ad valorem taxes levied or total municipal ad~~

88 ~~valorem taxes levied do not exceed the maximum total county ad~~

89 ~~valorem taxes levied or maximum total municipal ad valorem taxes~~

90 ~~levied respectively. Voted millage and taxes levied by a~~

91 ~~municipality or independent special district that has levied ad~~

92 ~~valorem taxes for less than 5 years are not subject to this~~

93 ~~limitation. The millage rate of a county authorized to levy a~~

94 ~~county public hospital surtax under s. 212.055 may exceed the~~

95 ~~maximum millage rate calculated pursuant to this subsection to~~

96 ~~the extent necessary to account for the revenues required to be~~

97 ~~contributed to the county public hospital. Total taxes levied~~

98 ~~may exceed the maximum calculated pursuant to subsection (6) as~~

99 ~~a result of an increase in taxable value above that certified in~~

100 ~~subsection (1) if such increase is less than the percentage~~

101 amounts contained in subsection (6) or if the administrative  
 102 adjustment cannot be made because the value adjustment board is  
 103 still in session at the time the tax roll is extended;  
 104 otherwise, millage rates subject to this subsection may be  
 105 reduced so that total taxes levied do not exceed the maximum. In  
 106 the event any taxing authority collects ad valorem revenues in  
 107 excess of 102 percent of the rolled back rate, such excess  
 108 amount must be returned to the taxpayers on a prorated basis, or  
 109 must be used to pay down debt.

110  
 111 Any unit of government operating under a home rule charter  
 112 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
 113 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
 114 State Constitution, which is granted the authority in the State  
 115 Constitution to exercise all the powers conferred now or  
 116 hereafter by general law upon municipalities and which exercises  
 117 such powers in the unincorporated area shall be recognized as a  
 118 municipality under this subsection. For a downtown development  
 119 authority established before the effective date of the State  
 120 Constitution which has a millage that must be approved by a  
 121 municipality, the governing body of that municipality shall be  
 122 considered the governing body of the downtown development  
 123 authority for purposes of this subsection.

124 **Section 2.** This act shall take effect July 1, 2025.