

By Senator Collins

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

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

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

15           200.065 Method of fixing millage.—

16           (1) Upon completion of the assessment of all property  
17 pursuant to s. 193.023, the property appraiser shall certify to  
18 each taxing authority the taxable value within the jurisdiction  
19 of the taxing authority. This certification shall include a copy  
20 of the statement required to be submitted under s. 195.073(3),  
21 as applicable to that taxing authority. The form on which the  
22 certification is made shall include instructions to each taxing  
23 authority describing the proper method of computing a millage  
24 rate which, inclusive ~~exclusive~~ of new construction, additions  
25 to structures, deletions, increases in the value of improvements  
26 that have undergone a substantial rehabilitation which increased  
27 the assessed value of such improvements by at least 100 percent,  
28 property added due to geographic boundary changes, total taxable  
29 value of tangible personal property within the jurisdiction in

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

48 (5) In each fiscal year:

49 (a) The maximum millage rate that a county, municipality,  
50 special district dependent to a county or municipality,  
51 municipal service taxing unit, or independent special district  
52 may levy is 102 percent of the a rolled-back rate ~~based on the~~  
53 ~~amount of taxes which would have been levied in the prior year~~  
54 ~~if the maximum millage rate had been applied, adjusted for~~  
55 ~~change in per capita Florida personal income, unless a higher~~  
56 ~~rate was adopted, in which case the maximum is the adopted rate.~~  
57 The maximum millage rate applicable to a county authorized to  
58 levy a county public hospital surtax under s. 212.055 and which

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59 did so in fiscal year 2007 shall exclude the revenues required  
60 to be contributed to the county public general hospital in the  
61 current fiscal year for the purposes of making the maximum  
62 millage rate calculation, but shall be added back to the maximum  
63 millage rate allowed after the roll back has been applied, the  
64 total of which shall be considered the maximum millage rate for  
65 such a county for purposes of this subsection. The revenue  
66 required to be contributed to the county public general hospital  
67 for the upcoming fiscal year shall be calculated as 11.873  
68 percent times the millage rate levied for countywide purposes in  
69 fiscal year 2007 times 95 percent of the preliminary tax roll  
70 for the upcoming fiscal year. A higher rate may not be adopted  
71 ~~only under the following conditions:~~

72 ~~1. A rate of not more than 110 percent of the rolled-back~~  
73 ~~rate based on the previous year's maximum millage rate, adjusted~~  
74 ~~for change in per capita Florida personal income, may be adopted~~  
75 ~~if approved by a two-thirds vote of the membership of the~~  
76 ~~governing body of the county, municipality, or independent~~  
77 ~~district; or~~

78 ~~2. A rate in excess of 110 percent may be adopted if~~  
79 ~~approved by a unanimous vote of the membership of the governing~~  
80 ~~body of the county, municipality, or independent district or by~~  
81 ~~a three-fourths vote of the membership of the governing body if~~  
82 ~~the governing body has nine or more members, or if the rate is~~  
83 ~~approved by a referendum.~~

84 ~~(b) The millage rate of a county or municipality, municipal~~  
85 ~~service taxing unit of that county, and any special district~~  
86 ~~dependent to that county or municipality may exceed the maximum~~  
87 ~~millage rate calculated pursuant to this subsection if the total~~

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88 ~~county ad valorem taxes levied or total municipal ad valorem~~  
89 ~~taxes levied do not exceed the maximum total county ad valorem~~  
90 ~~taxes levied or maximum total municipal ad valorem taxes levied~~  
91 ~~respectively. Voted millage and taxes levied by a municipality~~  
92 ~~or independent special district that has levied ad valorem taxes~~  
93 ~~for less than 5 years are not subject to this limitation. The~~  
94 millage rate of a county authorized to levy a county public  
95 hospital surtax under s. 212.055 may exceed the maximum millage  
96 rate calculated pursuant to this subsection to the extent  
97 necessary to account for the revenues required to be contributed  
98 to the county public hospital. Total taxes levied may exceed the  
99 maximum calculated pursuant to subsection (6) as a result of an  
100 increase in taxable value above that certified in subsection (1)  
101 if such increase is less than the percentage amounts contained  
102 in subsection (6) or if the administrative adjustment cannot be  
103 made because the value adjustment board is still in session at  
104 the time the tax roll is extended; otherwise, millage rates  
105 subject to this subsection may be reduced so that total taxes  
106 levied do not exceed the maximum. In the event any taxing  
107 authority collects ad valorem revenues in excess of 102 percent  
108 of the rolled-back rate, such excess amount must be returned to  
109 the taxpayers on a prorated basis, or must be used to pay down  
110 debt.

111  
112 Any unit of government operating under a home rule charter  
113 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
114 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
115 State Constitution, which is granted the authority in the State  
116 Constitution to exercise all the powers conferred now or

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117 hereafter by general law upon municipalities and which exercises  
118 such powers in the unincorporated area shall be recognized as a  
119 municipality under this subsection. For a downtown development  
120 authority established before the effective date of the State  
121 Constitution which has a millage that must be approved by a  
122 municipality, the governing body of that municipality shall be  
123 considered the governing body of the downtown development  
124 authority for purposes of this subsection.

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