

1                                   A bill to be entitled  
2       An act relating to ad valorem tax levies; providing a  
3       short title; amending ss. 125.01, 159.16, 163.3182,  
4       190.021, 191.009, 192.001, 192.091, 192.102, 193.114,  
5       193.1145, 193.1554, 193.1555, 195.052, 196.031,  
6       200.001, 200.011, 200.065, 200.069, 200.071, and  
7       200.091, F.S.; removing references to county and  
8       school district ad valorem tax levies; amending s.  
9       218.67, F.S., removing references to county ad valorem  
10      tax levies; amending ss. 259.042, 985.6865, 1001.42,  
11      1002.32, 1002.33, 1011.01, 1011.02, 1011.03, 1011.62,  
12      and 1011.69, F.S.; removing references to county and  
13      school district ad valorem tax levies; repealing s.  
14      1011.71, F.S., relating to district school tax;  
15      repealing s. 1011.715, F.S., relating to resolution  
16      regarding school capital outlay surcharge; repealing  
17      s. 1011.72, F.S., relating to levy based on interim  
18      assessment roll; reimbursement to state for additional  
19      taxes collected upon reconciliation of roll; repealing  
20      s. 1011.73, F.S., relating to district millage  
21      elections; amending ss. 1013.15, 1013.62, 1013.736,  
22      and 1011.19, F.S.; removing references to county and  
23      school district ad valorem tax levies; amending ss.  
24      192.0105, 193.1142, 197.363, 197.3632, 212.055,  
25      218.63, 373.536, 402.22, 1002.37, 1002.394, 1002.45,

1003.4203, 1003.4935, 1006.12, 1010.20, 1011.15,  
1011.18, 1012.22, 1013.64, 1013.738, and 1013.75 F.S.;  
conforming cross-references; providing a contingent  
effective date.

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

**Section 1.** This act may be cited as the "Freedom 2 - The  
School and Non-school Ad Valorem Elimination Act."

**Section 2. Paragraph (r) of subsection (1) of section  
125.01, Florida Statutes, is amended to read:**

125.01 Powers and duties.—

(1) The legislative and governing body of a county shall  
have the power to carry on county government. To the extent not  
inconsistent with general or special law, this power includes,  
but is not restricted to, the power to:

(r) Levy and collect taxes, ~~both for county purposes and~~  
for the providing of municipal services within any municipal  
service taxing unit, and special assessments; borrow and expend  
money; and issue bonds, revenue certificates, and other  
obligations of indebtedness, which power shall be exercised in  
such manner, and subject to such limitations, as may be provided  
by general law. There shall be no referendum required for the  
levy by a county of ad valorem taxes, ~~both for county purposes~~  
~~and~~ for the providing of municipal services within any municipal

51 service taxing unit.

52 1. Notwithstanding any other provision of law, a county  
53 may not levy special assessments on lands classified as  
54 agricultural lands under s. 193.461 unless the revenue from such  
55 assessments has been pledged for debt service and is necessary  
56 to meet obligations of bonds or certificates issued by the  
57 county which remain outstanding on July 1, 2023, including  
58 refundings thereof for debt service savings where the maturity  
59 of the debt is not extended. For bonds or certificates issued  
60 after July 1, 2023, special assessments securing such bonds may  
61 not be levied on lands classified as agricultural under s.  
62 193.461.

63 2. The provisions of subparagraph 1. do not apply to  
64 residential structures and their curtilage.

65 **Section 3. Section 159.16, Florida Statutes, is amended to**  
66 **read:**

67 159.16 Additional pledge of faith and credit.—

68 (1) Notwithstanding any other provision of this part, any  
69 ~~county or~~ municipality issuing revenue bonds hereunder for any  
70 of the purposes provided in this part, shall have power to  
71 pledge the full faith and credit and ad valorem taxing power of  
72 such ~~county or~~ municipality for the payment of the principal of  
73 or interest on such revenue bonds if the issuance of such  
74 revenue bonds with such additional pledge shall have approval by  
75 the qualified electors who are freeholders residing in such

76 ~~county or~~ municipality in an election called, conducted and held  
77 in the manner provided in the constitution and statutes of  
78 Florida for the holding of freeholder elections.

79 (2) In the event such additional pledge is made the ~~county~~  
80 ~~or~~ municipality shall be obligated to levy ad valorem taxes  
81 without limit as to rate or amount for the payment of the  
82 principal of and interest on such revenue bonds, and the  
83 issuance of such revenue bonds with such additional pledge of  
84 the faith and credit of such ~~county or~~ municipality shall not be  
85 subject to any debt limitation contained in any other law,  
86 general, special or local.

87 **Section 4. Paragraph (i) of subsection (1) of section**  
88 **163.3182, Florida Statutes, is amended to read:**

89 163.3182 Transportation deficiencies.—

90 (1) DEFINITIONS.—For purposes of this section, the term:

91 (i) "Taxing authority" means a public body that levies or  
92 is authorized to levy an ad valorem tax on real property located  
93 within a transportation deficiency area, ~~except a school~~  
94 ~~district~~.

95 **Section 5. Subsection (1) of section 190.021, Florida**  
96 **Statutes, is amended to read:**

97 190.021 Taxes; non-ad valorem assessments.—

98 (1) AD VALOREM TAXES.—An elected board shall have the  
99 power to levy and assess an ad valorem tax on all the taxable  
100 property in the district to construct, operate, and maintain

101 assessable improvements; to pay the principal of, and interest  
102 on, any general obligation bonds of the district; and to provide  
103 for any sinking or other funds established in connection with  
104 any such bonds. An ad valorem tax levied by the board for  
105 operating purposes, exclusive of debt service on bonds, shall  
106 not exceed 3 mills, except that a district authorized by a local  
107 general-purpose government to exercise one or more powers  
108 specified in s. 190.012(2) may levy an additional 2 mills for  
109 operating purposes, exclusive of debt service on bonds. The ad  
110 valorem tax provided for herein shall be in addition to ~~county~~  
111 ~~and~~ all other ad valorem taxes provided for by law. Such tax  
112 shall be assessed, levied, and collected in the same manner and  
113 same time as other ad valorem ~~county~~ taxes. The levy of ad  
114 valorem taxes shall be approved by referendum when required by  
115 the State Constitution.

116       **Section 6. Subsection (1) of section 191.009, Florida**  
117 **Statutes, is amended to read:**

118       191.009 Taxes; non-ad valorem assessments; impact fees and  
119 user charges.—

120       (1) AD VALOREM TAXES.—An elected board may levy and assess  
121 ad valorem taxes on all taxable property in the district to  
122 construct, operate, and maintain district facilities and  
123 services, to pay the principal of, and interest on, general  
124 obligation bonds of the district, and to provide for any sinking  
125 or other funds established in connection with such bonds. An ad

valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3.75 mills unless a higher amount has been previously authorized by law, subject to a referendum as required by the State Constitution and this act. The ballot question on such referendum shall state the currently authorized millage rate and the year of its approval by referendum. The levy of ad valorem taxes pursuant to this section must be approved by referendum called by the board when the proposed levy of ad valorem taxes exceeds the amount authorized by prior special act, general law of local application, or county ordinance approved by referendum. Nothing in this act shall require a referendum on the levy of ad valorem taxes in an amount previously authorized by special act, general law of local application, or county ordinance approved by referendum. Such tax shall be assessed, levied, and collected in the same manner as other ad valorem ~~county~~ taxes. The levy of ad valorem taxes approved by referendum shall be reported within 60 days after the vote to the Department of Commerce.

**Section 7. Subsection (4) of section 192.001, Florida Statutes, is amended to read:**

192.001 Definitions.—All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(4) "County tax collector" means the county officer

151 charged with the collection of ad valorem taxes levied by ~~the~~  
152 ~~county, the school board,~~ any special taxing districts within  
153 the county, and all municipalities within the county.

154 **Section 8. Paragraph (a) of subsection (1) and subsections**  
155 **(2) and (4) of section 192.091, Florida Statutes, are amended to**  
156 **read:**

157 192.091 Commissions of property appraisers and tax  
158 collectors.—

159 (1) (a) The budget of the property appraiser's office, as  
160 approved by the Department of Revenue, shall be the basis upon  
161 which the ~~several tax authorities of each county, except~~  
162 ~~municipalities and the district school board,~~ shall be billed by  
163 the property appraiser for services rendered. Each such taxing  
164 authority shall be billed an amount that bears the same  
165 proportion to the total amount of the budget as its share of ad  
166 valorem taxes bore to the total levied for the preceding year.  
167 ~~All municipal and school district taxes shall be considered as~~  
168 ~~taxes levied by the county for purposes of this computation.~~

169 (2) The tax collectors of the several counties of the  
170 state shall be entitled to receive, upon the amount of all real  
171 and tangible personal property taxes and special assessments  
172 collected and remitted, ~~the following commissions:~~

173 ~~(a) On the county tax:~~

174 ~~1. Ten percent on the first \$100,000;~~

175 ~~2. Five percent on the next \$100,000;~~

~~3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and~~

~~4. Two percent on the balance.~~

~~(b)~~ On collections on behalf of each taxing district and special assessment district:

(a) 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and

2.b. Two percent on the balance; and

(b) 2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

~~For the purposes of this subsection, the commissions on the amount of taxes collected from the nonvoted school millage, and on the amount of additional taxes that would be collected for school districts if the exemptions applicable to homestead property for school district taxation were the same as exemptions applicable for all other ad valorem taxation, shall be paid by the board of county commissioners.~~

(4) The commissions for collecting taxes assessed for or levied by the state shall be audited, allowed, and paid by the Chief Financial Officer as other warrants are paid; and commissions for collecting the county taxes shall be audited and paid by the boards of county commissioners of the several counties of this state. The ~~commissions for collecting all~~



~~special school district taxes shall be audited by the school board of each respective district and taken out of the funds of the respective special school district under its control and allowed and paid to the tax collectors for collecting such taxes; and the commissions for collecting all other district taxes, whether special or not, shall be audited and paid by the governing board or commission having charge of the financial obligations of such district. All commissions for collecting special tax district taxes shall be paid at the time and in the manner now, or as may hereafter be, provided for the payment of the commissions for the collection of county taxes. All amounts paid as compensation to any tax collector under the provisions of this or any other law shall be a part of the general income or compensation of such officer for the year in which received, and nothing contained in this section shall be held or construed to affect or increase the maximum salary as now provided by law for any such officer.~~

**Section 9. Subsections (1) and (2) of section 192.102, Florida Statutes, are amended to read:**

192.102 Payment of property appraisers' and collectors' commissions.—

(1) Each taxing authority and the board of county commissioners ~~and school board of each county~~ shall advance and pay to the county tax collector of each ~~such~~ county, at the first meeting of such board each month from October through July

226 of each year, on demand of the county tax collector, an amount  
227 equal to one-twelfth of the commissions on the ~~county~~ taxes  
228 levied on the county tax roll for such authority during the  
229 preceding year and one-twelfth of the commissions on county  
230 occupational and beverage licenses paid to the tax collector in  
231 the preceding fiscal year. To demand the first advance under  
232 this section, each tax collector shall submit to the taxing  
233 authority or board of county commissioners a statement showing  
234 the calculation of the commissions on which the amount of each  
235 advance is to be based.

236 (2) On or before November 1 of each year, each tax  
237 collector who has received advances under the provisions of this  
238 section shall make an accounting to the taxing authority and the  
239 board of county commissioners ~~and the school board~~, and any  
240 adjustments necessary shall be made so that the total advances  
241 and commissions paid by the taxing authority and board of county  
242 commissioners and the school board shall be the amount of  
243 commissions earned. At no time within the year shall there be  
244 paid by the taxing authority and board of county commissioners  
245 ~~and the school board~~ more than the total advances due to that  
246 date or the commissions earned to that date, whichever is the  
247 greater. Nothing contained herein shall be construed to abrogate  
248 any law providing a salary for the tax collector or require the  
249 tax collector to accept the benefits of this section.

250 **Section 10. Paragraphs (g) through (w) of subsection (2)**

of section 193.114, Florida Statutes, are redesignated as paragraphs (e) through (u), respectively, and present paragraphs (b) through (f) of subsection (2) and paragraph (f) of subsection (3) of that section are amended, to read:

193.114 Preparation of assessment rolls.—

(2) The real property assessment roll shall include:

(b) The ~~school district~~ assessed value.

~~(c) The nonschool district assessed value.~~

(c)~~(d)~~ The difference between just value and ~~school district and nonschool district~~ assessed value for each statutory provision resulting in such difference.

(d)~~(e)~~ The ~~school~~ taxable value.

~~(f) The nonschool taxable value.~~

(3) The tangible personal property roll shall include:

(f) The difference between just value and ~~school district and nonschool district~~ assessed value for each statutory provision resulting in such difference.

**Section 11. Subsection (11) of section 193.1145, Florida Statutes, is amended to read:**

193.1145 Interim assessment rolls.—

(11) A recomputation of millage rates under this section shall not reduce or increase the total of all revenues available from state or local sources ~~to a school district or~~ to a unit of local government as defined in part II of chapter 218.

Notwithstanding the provisions of subsection (7), the

provisional millage rates levied by a multicounty taxing authority against an interim roll shall not be recomputed, but shall be considered the official or final tax rate for the year in question; and the interim roll shall be considered the final roll for each such taxing authority. Notwithstanding the provisions of subsection (7), millage rates adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution shall not be recomputed.

**Section 12. Subsection (2) of section 193.1554, Florida Statutes, is amended to read:**

193.1554 Assessment of nonhomestead residential property.—

(2) For all levies ~~other than school district levies~~, nonhomestead residential property shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section.

**Section 13. Subsection (2) of section 193.1555, Florida Statutes, is amended to read:**

193.1555 Assessment of certain residential and nonresidential real property.—

(2) For all levies ~~other than school district levies~~, nonresidential real property and residential real property that is not assessed under s. 193.155 or s. 193.1554 shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section.

**Section 14. Section 195.052, Florida Statutes, is amended to read:**

195.052 Research and tabulation of data.—The department shall conduct constant research and maintain accurate tabulations of data and conditions existing as to ad valorem taxation, shall annually publish such data as may be appropriate to facilitate fiscal policymaking, and shall annually make such recommendations to the Legislature as are necessary to ensure that property is valued according to its just value and is equitably taxed throughout the state. Such data shall include the annual percentage increase in total nonvoted ad valorem taxes levied by each taxing authority ~~city and county~~ and shall include information on the distribution of ad valorem taxes levied among the various classifications of property, including homestead, nonhomestead residential, new construction, commercial, and industrial properties. Such data shall include the previous year's adopted millage rate, the current year's millage rate, and the current percentage increase in taxes levied above the rolled-back rate. Such data shall be published, at a minimum, on the department's website and on the websites of all property appraisers of this state, if available. Publication shall occur not later than 90 days after receipt of extended rolls for all counties pursuant to s. 193.122(7).

**Section 15. Paragraph (b) of subsection (1) of section 196.031, Florida Statutes, is amended to read:**

196.031 Exemption of homesteads.—

(1)

(b) Every person who qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to \$25,000 on the assessed valuation greater than \$50,000 for all levies ~~other than school district levies~~. The \$25,000 value of the additional exemption provided in this paragraph shall be adjusted annually on January 1 of each year for inflation using the percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

**Section 16. Subsections (1) and (3) of section 200.001, Florida Statutes, are amended to read:**

200.001 Millages; definitions and general provisions.—

(1) County millages shall be composed of two ~~four~~ categories of millage rates, as follows:

~~(a) General county millage, which shall be that nonvoted millage rate set by the governing body of the county.~~

(a) ~~(b)~~ County debt service millage, which shall be that millage rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

~~(c) County voted millage, which shall be that millage rate~~

351 ~~set by the governing body of the county as authorized by a vote~~  
352 ~~of the electors pursuant to s. 9(b), Art. VII of the State~~  
353 ~~Constitution.~~

354 (b) ~~(d)~~ County dependent special district millage, as  
355 provided in subsection (5).

356 (3) School millages shall be composed of one category ~~five~~  
357 ~~categories~~ of millage rates, as follows:

358 ~~(a) Nonvoted required school operating millage, which~~  
359 ~~shall be that nonvoted millage rate set by the county school~~  
360 ~~board for current operating purposes and imposed pursuant to s.~~  
361 ~~1011.60(6).~~

362 ~~(b) Nonvoted discretionary school operating millage, which~~  
363 ~~shall be that nonvoted millage rate set by the county school~~  
364 ~~board for operating purposes other than the rate imposed~~  
365 ~~pursuant to s. 1011.60(6) and other than the rate authorized in~~  
366 ~~s. 1011.71(2).~~

367 ~~(c) Voted district school operating millage, which shall~~  
368 ~~be that millage rate set by the district school board for~~  
369 ~~current school operating purposes as authorized by the electors~~  
370 ~~pursuant to s. 9(b), Art. VII of the State Constitution.~~

371 ~~(d) Nonvoted district school capital improvement millage,~~  
372 ~~which shall be that millage rate set by the district school~~  
373 ~~board for capital improvements as authorized in s. 1011.71(2).~~

374 ~~(e)~~ voted district school debt service millage, which  
375 shall be that millage rate set by the district school board as

authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

**Section 17. Section 200.011, Florida Statutes, is amended to read:**

200.011 Duty of county commissioners and school board in setting rate of taxation.—

(1) The county commissioners shall determine the amount to be raised ~~for all county purposes, except for county school purposes,~~ and shall enter upon their minutes the rates to be levied for each fund respectively, ~~together with the rates certified to be levied by the board of county commissioners~~ for use of the ~~county,~~ special taxing district, board, agency, or other taxing unit within the county for which the board of county commissioners is required by law to levy taxes.

(2) The county commissioners shall ascertain the aggregate rate necessary to cover all such taxes and certify the same to the property appraiser within 30 days after the adjournment of the value adjustment board. The property appraiser shall carry out the full amount of taxes for all county purposes, ~~except for school purposes,~~ under one heading in the assessment roll to be provided for that purpose, and the county commissioners shall notify the clerk and auditor and tax collector of the county of the amounts to be apportioned to the different accounts out of the total taxes levied for all purposes.

(3) The county depository, in issuing receipts to the tax



collector, shall state in each of his or her receipts, which shall be in duplicate, the amount deposited to each fund out of the deposits made with it by the tax collector. When any such receipts shall be given to the tax collector by the county depository, the tax collector shall immediately file one of the same with the clerk and auditor of the county, who shall credit the same to the tax collector with the amount thereof and make out and deliver to the tax collector a certificate setting forth the payment in detail, as shown by the receipt of the county depository.

(4) The county commissioners ~~and school board~~ shall file written statements with the property appraiser setting forth the boundary of each ~~special school district and the~~ district or territory in which other special taxes are to be assessed, and the property appraiser shall, upon receipt of such statements and orders from the board of county commissioners ~~and school board setting forth the rate of taxation to be levied on the real and personal property therein,~~ proceed to assess such property and enter the taxes thereon in the assessment rolls to be provided for that purpose.

(5) The property appraiser shall designate and separately identify by certificate to the tax collector the ~~rate of taxation to be levied for the use of the county and school board and the~~ total rate of taxation for all other taxing authorities in the county.

(6) The board of county commissioners shall certify to the property appraiser and tax collector the millage rates to be levied for the use of the ~~county and~~ special taxing districts, boards, and authorities and all other taxing units within the county for which the board of county commissioners is required by law to levy taxes. ~~The district school board,~~ Each municipality, and the governing board or governing authority of each special taxing district or other taxing unit within the county the taxes of which are assessed on the tax roll prepared by the property appraiser, but for which the board of county commissioners is not required by law to levy taxes, shall certify to the property appraiser and tax collector the millage rate set by such board, municipality, authority, special taxing district, or taxing unit. The certifications required by this subsection shall be made within 30 days after the value adjustment board adjourns.

**Section 18. Subsections (12) through (15) of section 200.065, Florida Statutes, are renumbered as subsections (11) through (14), respectively, and subsection (1), paragraphs (a), (d), (e), (f), and (g) of subsection (2), subsections (3), (5), (6), (9), and (10), and present subsection (11) of that section are amended, to read:**

200.065 Method of fixing millage.—

(1) Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to

each taxing authority the taxable value within the jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under s. 195.073(3), as applicable to that taxing authority. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate." The property appraiser shall also include instructions, as prescribed by the Department of Revenue, to each ~~county and~~ municipality, each special district dependent to a county or municipality, each municipal service taxing unit, and each independent special district describing the proper method of computing the millage rates and taxes levied as specified in subsection (5). The Department of Revenue shall

476 prescribe the instructions and forms that are necessary to  
477 administer this subsection and subsection (5). The information  
478 provided pursuant to this subsection shall also be sent to the  
479 tax collector by the property appraiser at the time it is sent  
480 to each taxing authority.

481 (2) No millage shall be levied until a resolution or  
482 ordinance has been approved by the governing board of the taxing  
483 authority which resolution or ordinance must be approved by the  
484 taxing authority according to the following procedure:

485 (a)1. Upon preparation of a tentative budget, but prior to  
486 adoption thereof, each taxing authority shall compute a proposed  
487 millage rate necessary to fund the tentative budget other than  
488 the portion of the budget to be funded from sources other than  
489 ad valorem taxes. In computing proposed or final millage rates,  
490 each taxing authority shall utilize not less than 95 percent of  
491 the taxable value certified pursuant to subsection (1).

492 ~~2. The tentative budget of the county commission shall be~~  
493 ~~prepared and submitted in accordance with s. 129.03.~~

494 ~~3. The tentative budget of the school district shall be~~  
495 ~~prepared and submitted in accordance with chapter 1011, provided~~  
496 ~~that the date of submission shall not be later than 24 days~~  
497 ~~after certification of value pursuant to subsection (1).~~

498 2.4. Taxing authorities ~~other than the county and school~~  
499 ~~district~~ shall prepare and consider tentative and final budgets  
500 in accordance with this section and applicable provisions of

501 law, including budget procedures applicable to the taxing  
502 authority, provided such procedures do not conflict with general  
503 law.

504       (d) Within 15 days after the meeting adopting the  
505 tentative budget, the taxing authority shall advertise in a  
506 newspaper of general circulation in the county as provided in  
507 subsection (3), its intent to finally adopt a millage rate and  
508 budget. A public hearing to finalize the budget and adopt a  
509 millage rate shall be held not less than 2 days nor more than 5  
510 days after the day that the advertisement is first published. In  
511 the event of a need to postpone or recess the final meeting due  
512 to a declared state of emergency, the taxing authority may  
513 postpone or recess the hearing for up to 7 days and shall post a  
514 prominent notice at the place of the original hearing showing  
515 the date, time, and place where the hearing will be reconvened.  
516 The posted notice shall measure not less than 8.5 by 11 inches.  
517 The taxing authority shall make every reasonable effort to  
518 provide reasonable notification of the continued hearing to the  
519 taxpayers. The information must also be posted on the taxing  
520 authority's website. During the hearing, the governing body of  
521 the taxing authority shall amend the adopted tentative budget as  
522 it sees fit, adopt a final budget, and adopt a resolution or  
523 ordinance stating the millage rate to be levied. The resolution  
524 or ordinance shall state the percent, if any, by which the  
525 millage rate to be levied exceeds the rolled-back rate computed

pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced before the adoption of the millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), ~~or as subsequently adjusted pursuant to subsection (11)~~, each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(e)1. In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate

551 necessary to fund the budget, if any, and the specific purposes  
552 for which ad valorem tax revenues are being increased. During  
553 such discussion, the governing body shall hear comments  
554 regarding the proposed increase and explain the reasons for the  
555 proposed increase over the rolled-back rate. The general public  
556 shall be allowed to speak and to ask questions before adoption  
557 of any measures by the governing body. The governing body shall  
558 adopt its tentative or final millage rate before adopting its  
559 tentative or final budget.

560 2. These hearings shall be held after 5 p.m. if scheduled  
561 on a day other than Saturday. No hearing shall be held on a  
562 Sunday. ~~The county commission shall not schedule its hearings on~~  
563 ~~days scheduled for hearings by the school board.~~ The hearing  
564 dates scheduled by a taxing authority ~~the county commission and~~  
565 ~~school board~~ shall not be utilized by any other taxing authority  
566 within the county for its public hearings. However, in counties  
567 for which a state of emergency was declared by executive order  
568 or proclamation of the Governor pursuant to chapter 252 and the  
569 rescheduling of hearings on the same day is unavoidable, the  
570 ~~county commission and school board must conduct their hearings~~  
571 ~~at different times, and other~~ taxing authorities must schedule  
572 their hearings so as not to conflict with the times of one  
573 another ~~the county commission and school board~~ hearings. A  
574 multicounty taxing authority shall make every reasonable effort  
575 to avoid scheduling hearings on days utilized by another taxing

576 authority ~~the counties or school districts~~ within its  
577 jurisdiction. ~~Tax levies and budgets for dependent special~~  
578 ~~taxing districts shall be adopted at the hearings for the taxing~~  
579 ~~authority to which such districts are dependent, following such~~  
580 ~~discussion and adoption of levies and budgets for the superior~~  
581 ~~taxing authority.~~ A taxing authority may adopt the tax levies  
582 for all of its dependent special taxing districts, and may adopt  
583 the budgets for all of its dependent special taxing districts,  
584 by a single unanimous vote. However, if a member of the general  
585 public requests that the tax levy or budget of a dependent  
586 special taxing district be separately discussed and separately  
587 adopted, the taxing authority shall discuss and adopt that tax  
588 levy or budget separately. If, due to circumstances beyond the  
589 control of the taxing authority, including a state of emergency  
590 declared by executive order or proclamation of the Governor  
591 pursuant to chapter 252, the hearing provided for in paragraph  
592 (c) or paragraph (d) is recessed or postponed, the taxing  
593 authority shall publish a notice in a newspaper of general paid  
594 circulation in the county. The notice shall state the time and  
595 place for the continuation of the hearing and shall be published  
596 at least 2 days but not more than 5 days before the date the  
597 hearing will be continued. In the event of postponement or  
598 recess due to a declared state of emergency, all subsequent  
599 dates in this section shall be extended by the number of days of  
600 the postponement or recess. Notice of the postponement or recess



601 must be in writing by the affected taxing authority to the tax  
602 collector, the property appraiser, and the Department of Revenue  
603 within 3 calendar days after the postponement or recess. In the  
604 event of such extension, the affected taxing authority must work  
605 with the county tax collector and property appraiser to ensure  
606 timely assessment and collection of taxes.

607 ~~(f)1. Notwithstanding any provisions of paragraph (c) to~~  
608 ~~the contrary, each school district shall advertise its intent to~~  
609 ~~adopt a tentative budget on a publicly accessible website~~  
610 ~~pursuant to s. 50.0311 or in a newspaper of general circulation~~  
611 ~~pursuant to subsection (3) within 29 days after certification of~~  
612 ~~value pursuant to subsection (1). For the purpose of this~~  
613 ~~paragraph, the term "publicly accessible website" includes a~~  
614 ~~district school board's official website if the school board~~  
615 ~~website satisfies the remaining requirements of s. 50.0311. Not~~  
616 ~~less than 2 days or more than 5 days thereafter, the district~~  
617 ~~shall hold a public hearing on the tentative budget pursuant to~~  
618 ~~the applicable provisions of paragraph (c). In the event of~~  
619 ~~postponement or recess due to a declared state of emergency, the~~  
620 ~~school district may postpone or recess the hearing for up to 7~~  
621 ~~days and shall post a prominent notice at the place of the~~  
622 ~~original hearing showing the date, time, and place where the~~  
623 ~~hearing will be reconvened. The posted notice shall measure not~~  
624 ~~less than 8.5 by 11 inches. The school district shall make every~~  
625 ~~reasonable effort to provide reasonable notification of the~~

626 ~~continued hearing to the taxpayers. The information must also be~~  
627 ~~posted on the school district's website if the district school~~  
628 ~~board uses a different method of advertisement.~~

629 ~~2. Notwithstanding any provisions of paragraph (b) to the~~  
630 ~~contrary, each school district shall advise the property~~  
631 ~~appraiser of its recomputed proposed millage rate within 35 days~~  
632 ~~of certification of value pursuant to subsection (1). The~~  
633 ~~recomputed proposed millage rate of the school district shall be~~  
634 ~~considered its proposed millage rate for the purposes of~~  
635 ~~paragraph (b).~~

636 ~~3. Notwithstanding any provisions of paragraph (d) to the~~  
637 ~~contrary, each school district shall hold a public hearing to~~  
638 ~~finalize the budget and adopt a millage rate within 80 days of~~  
639 ~~certification of value pursuant to subsection (1), but not~~  
640 ~~earlier than 65 days after certification. The hearing shall be~~  
641 ~~held in accordance with the applicable provisions of paragraph~~  
642 ~~(d), except that a newspaper advertisement need not precede the~~  
643 ~~hearing.~~

644 ~~(f) (g)~~ Notwithstanding other provisions of law to the  
645 contrary, a taxing authority may:

646 1. Expend moneys based on its tentative budget after  
647 adoption pursuant to paragraph (c) and until such time as its  
648 final budget is adopted pursuant to paragraph (d), only if the  
649 fiscal year of the taxing authority begins prior to adoption of  
650 the final budget or, in the case of a school district, if the

651 fall term begins prior to adoption of the final budget; or

652       2. Readopt its prior year's adopted final budget, as  
653 amended, and expend moneys based on that budget until such time  
654 as its tentative budget is adopted pursuant to paragraph (c),  
655 only if the fiscal year of the taxing authority begins prior to  
656 adoption of the tentative budget. The readopted budget shall be  
657 adopted by resolution without notice pursuant to this section at  
658 a duly constituted meeting of the governing body.

659       (3) The advertisement shall be published as provided in  
660 chapter 50. If the advertisement is published in the print  
661 edition of a newspaper, the advertisement must be no less than  
662 one-quarter page in size of a standard size or a tabloid size  
663 newspaper, and the headline in the advertisement shall be in a  
664 type no smaller than 18 point. The advertisement shall not be  
665 placed in that portion of the newspaper where legal notices and  
666 classified advertisements appear. The advertisement shall be  
667 published in a newspaper in the county or in a geographically  
668 limited insert of such newspaper. The geographic boundaries in  
669 which such insert is circulated shall include the geographic  
670 boundaries of the taxing authority. It is the legislative intent  
671 that, whenever possible, the advertisement appear in a newspaper  
672 that is published at least weekly unless the only newspaper in  
673 the county is published less than weekly, or that the  
674 advertisement appear in a geographically limited insert of such  
675 newspaper which insert is published throughout the taxing

676 authority's jurisdiction at least twice each week. It is further  
677 the legislative intent that the newspaper selected be one of  
678 general interest and readership in the community pursuant to  
679 chapter 50.

680 (a) For taxing authorities ~~other than school districts~~  
681 which have tentatively adopted a millage rate in excess of 100  
682 percent of the rolled-back rate computed pursuant to subsection  
683 (1), the advertisement shall be in the following form:

684 NOTICE OF PROPOSED TAX INCREASE

685 The ...(name of the taxing authority)... has tentatively  
686 adopted a measure to increase its property tax levy.

687 Last year's property tax levy:

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

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

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

694 All concerned citizens are invited to attend a public  
695 hearing on the tax increase to be held on ...(date and time)...  
696 at ...(meeting place)....

697 A FINAL DECISION on the proposed tax increase and the  
698 budget will be made at this hearing.

699 (b) In all instances in which the provisions of paragraph  
700 (a) are inapplicable for taxing authorities ~~other than school~~

~~districts~~, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The ...(name of taxing authority)... has tentatively adopted a budget for ...(fiscal year).... A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on ...(date and time)... at ...(meeting place)....

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

~~NOTICE OF PROPOSED TAX INCREASE~~

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

~~Last year's property tax levy:~~

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

~~B. Less tax reductions due to Value Adjustment Board and other assessment~~

~~changes.....(\$XX,XXX,XXX)~~

~~C. Actual property tax levy.....\$XX,XXX,XXX~~

~~This year's proposed tax levy.....\$XX,XXX,XXX~~

~~A portion of the tax levy is required under state law in order for the school board to receive \$...(amount A)... in state education grants. The required portion has ...(increased or decreased)... by ...(amount B)... percent and represents~~

~~approximately ... (amount C) ... of the total proposed taxes.~~

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

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

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

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

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

~~3. AMOUNT C shall be the quotient of required local effort millage divided by the total proposed nonvoted millage, rounded to the nearest tenth and stated in words; however, the stated amount shall not exceed nine tenths.~~

~~(d) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy as nonvoted millage only the minimum amount required pursuant to s. 1011.60(6), the advertisement shall be the same as provided in~~

751 ~~paragraph (c), except that the second and third paragraphs shall~~  
752 ~~be replaced with the following paragraph:~~

753 ~~This increase is required under state law in order for the~~  
754 ~~school board to receive \$...(amount A)... in state education~~  
755 ~~grants.~~

756 ~~(e) In all instances in which the provisions of paragraphs~~  
757 ~~(c) and (d) are inapplicable for school districts, the~~  
758 ~~advertisement shall be in the following form:~~

759 ~~NOTICE OF BUDGET HEARING~~

760 ~~The ...(name of school district)... will soon consider a~~  
761 ~~budget for ...(fiscal year).... A public hearing to make a~~  
762 ~~DECISION on the budget AND TAXES will be held on ...(date and~~  
763 ~~time)... at ...(meeting place)....~~

764 ~~(c)(f)~~ In lieu of publishing the notice set out in this  
765 subsection, the taxing authority may mail a copy of the notice  
766 to each elector residing within the jurisdiction of the taxing  
767 authority.

768 ~~(d)(g)~~ In the event that the mailing of the notice of  
769 proposed property taxes is delayed beyond September 3 in a  
770 county, any multicounty taxing authority which levies ad valorem  
771 taxes within that county shall advertise its intention to adopt  
772 a tentative budget and millage rate in a newspaper within that  
773 county which meets the requirements of chapter 50, as provided  
774 in this subsection, and shall hold the hearing required pursuant  
775 to paragraph (2)(c) not less than 2 days or more than 5 days

thereafter, and not later than September 18. The advertisement shall be in the following form, unless the proposed millage rate is less than or equal to the rolled-back rate, computed pursuant to subsection (1), in which case the advertisement shall be as provided in paragraph (e):

NOTICE OF TAX INCREASE

The ...(name of the taxing authority)... proposes to increase its property tax levy by ...(percentage of increase over rolled-back rate)... percent.

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

(e) The advertisement shall be in the following form, if the proposed millage rate is less than or equal to the rolled-back rate.

NOTICE OF BUDGET HEARING

The ...(name of taxing authority)... will soon consider a budget for ...(fiscal year).... A public hearing to make a DECISION on the budget AND TAXES will be held on ...(date and time)... at ...(meeting place)....

(f) ~~(h)~~ In no event shall any taxing authority add to or delete from the language of the advertisements as specified herein unless expressly authorized by law, except that, if an increase in ad valorem tax rates will affect only a portion of the jurisdiction of a taxing authority, advertisements may



801 include a map or geographical description of the area to be  
802 affected and the proposed use of the tax revenues under  
803 consideration. In addition, if published in the print edition of  
804 the newspaper, the map must be included in the online  
805 advertisement required by s. 50.0211. The advertisements  
806 required herein shall not be accompanied, preceded, or followed  
807 by other advertising or notices which conflict with or modify  
808 the substantive content prescribed herein.

809 (g)~~(i)~~ The advertisements required pursuant to paragraphs  
810 (b) and (e) need not be one-quarter page in size or have a  
811 headline in type no smaller than 18 point.

812 (h)~~(j)~~ The amounts to be published as percentages of  
813 increase over the rolled-back rate pursuant to this subsection  
814 shall be based on aggregate millage rates and shall exclude  
815 voted millage levies unless expressly provided otherwise in this  
816 subsection.

817 (i)~~(k)~~ Any taxing authority which will levy an ad valorem  
818 tax for an upcoming budget year but does not levy an ad valorem  
819 tax currently shall, in the advertisement specified in paragraph  
820 (a) ~~or, paragraph (c),~~ paragraph (d), ~~or paragraph (g),~~ replace  
821 the phrase "increase its property tax levy by ... (percentage of  
822 increase over rolled-back rate)... percent" with the phrase  
823 "impose a new property tax levy of \$...(amount)... per \$1,000  
824 value."

825 (j)~~(l)~~ Any advertisement required pursuant to this section

shall be accompanied by an adjacent notice meeting the budget summary requirements of s. 129.03(3)(b). Except for those taxing authorities proposing to levy ad valorem taxes for the first time, the following statement shall appear in the budget summary in boldfaced type immediately following the heading, if the applicable percentage is greater than zero:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF ...(name of taxing authority)... ARE ...(percent rounded to one decimal place)... MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES. For purposes of this paragraph, "proposed operating budget expenditures" or "operating expenditures" means all moneys of the local government, including dependent special districts, that:

1. Were or could be expended during the applicable fiscal year, or

2. Were or could be retained as a balance for future spending in the fiscal year.

Provided, however, those moneys held in or used in trust, agency, or internal service funds, and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal, shall be excluded.

(5) In each fiscal year:

(a) The maximum millage rate that a ~~county~~, municipality, special district dependent to a county or municipality,

851 municipal service taxing unit, or independent special district  
852 may levy is a rolled-back rate based on the amount of taxes  
853 which would have been levied in the prior year if the maximum  
854 millage rate had been applied, adjusted for change in per capita  
855 Florida personal income, unless a higher rate was adopted, in  
856 which case the maximum is the adopted rate. The maximum millage  
857 rate applicable to a county authorized to levy a county public  
858 hospital surtax under s. 212.055 and which did so in fiscal year  
859 2007 shall exclude the revenues required to be contributed to  
860 the county public general hospital in the current fiscal year  
861 for the purposes of making the maximum millage rate calculation,  
862 but shall be added back to the maximum millage rate allowed  
863 after the roll back has been applied, the total of which shall  
864 be considered the maximum millage rate for such a county for  
865 purposes of this subsection. The revenue required to be  
866 contributed to the county public general hospital for the  
867 upcoming fiscal year shall be calculated as 11.873 percent times  
868 the millage rate levied for countywide purposes in fiscal year  
869 2007 times 95 percent of the preliminary tax roll for the  
870 upcoming fiscal year. A higher rate may be adopted only under  
871 the following conditions:

872       1. A rate of not more than 110 percent of the rolled-back  
873 rate based on the previous year's maximum millage rate, adjusted  
874 for change in per capita Florida personal income, may be adopted  
875 if approved by a two-thirds vote of the membership of the

governing body of the county, municipality, or independent district; or

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

(b) The millage rate of a ~~county or~~ municipality, municipal service taxing unit of a ~~that~~ county, and any special district dependent to a ~~that~~ county or municipality may exceed the maximum millage rate calculated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. The millage rate of a county authorized to levy a county public hospital surtax under s. 212.055 may exceed the maximum millage rate calculated pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public hospital. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in

subsection (1) if such increase is less than the percentage amounts contained in subsection (6) or if the administrative adjustment cannot be made because the value adjustment board is still in session at the time the tax roll is extended; otherwise, millage rates subject to this subsection may be reduced so that total taxes levied do not exceed the maximum.

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

(6) Prior to extension of the rolls pursuant to s. 193.122, the property appraiser shall notify each taxing authority of the aggregate change in the assessment roll, if any, from that certified pursuant to subsection (1), including, but not limited to, those changes which result from actions by

the value adjustment board or from corrections of errors in the assessment roll. Municipalities, ~~counties, school boards,~~ and water management districts may adjust administratively their adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 1 percent with the taxable value shown on the roll to be extended. Any other taxing authority may adjust administratively its adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 3 percent with the taxable value shown on the roll to be extended. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended. However, no adjustment shall be made to levies required by law to be a specific millage amount. Not later than 3 days after receipt of notification pursuant to this subsection, each affected taxing authority shall certify to the property appraiser its adjusted adopted rate. Failure to so certify shall constitute waiver of the adjustment privilege.

(9) Multicounty taxing authorities are subject to the provisions of this section. The term "taxable value" means the taxable value of all property subject to taxation by the

951 authority. If a multicounty taxing authority has not received a  
952 certification pursuant to subsection (1) from a county by July  
953 15, it shall compute its proposed millage rate and rolled-back  
954 rate based upon estimates of taxable value supplied by the  
955 Department of Revenue. All dates for public hearings and  
956 advertisements specified in this section shall, with respect to  
957 multicounty taxing authorities, be computed as though  
958 certification of value pursuant to subsection (1) were made July  
959 1. The multicounty district shall add the following sentence to  
960 the advertisement set forth in paragraphs (3) (a) and (d)~~(g)~~:  
961 This tax increase is applicable to ...(name of county or  
962 counties)....

963 ~~(10) (a) In addition to the notice required in subsection~~  
964 ~~(3), a district school board shall publish a second notice of~~  
965 ~~intent to levy additional taxes under s. 1011.71(2) or (3). The~~  
966 ~~notice shall specify the projects or number of school buses~~  
967 ~~anticipated to be funded by the additional taxes and shall be~~  
968 ~~published in the size, within the time periods, adjacent to, and~~  
969 ~~in substantial conformity with the advertisement required under~~  
970 ~~subsection (3). The projects shall be listed in priority within~~  
971 ~~each category as follows: construction and remodeling;~~  
972 ~~maintenance, renovation, and repair; motor vehicle purchases;~~  
973 ~~new and replacement equipment; payments for educational~~  
974 ~~facilities and sites due under a lease-purchase agreement;~~  
975 ~~payments for renting and leasing educational facilities and~~

976 ~~sites; payments of loans approved pursuant to ss. 1011.14 and~~  
977 ~~1011.15; payment of costs of compliance with environmental~~  
978 ~~statutes and regulations; payment of premiums for property and~~  
979 ~~casualty insurance necessary to insure the educational and~~  
980 ~~ancillary plants of the school district; payment of costs of~~  
981 ~~leasing relocatable educational facilities; and payments to~~  
982 ~~private entities to offset the cost of school buses pursuant to~~  
983 ~~s. 1011.71(2)(i). The additional notice shall be in the~~  
984 ~~following form, except that if the district school board is~~  
985 ~~proposing to levy the same millage under s. 1011.71(2) or (3)~~  
986 ~~which it levied in the prior year, the words "continue to" shall~~  
987 ~~be inserted before the word "impose" in the first sentence, and~~  
988 ~~except that the second sentence of the second paragraph shall be~~  
989 ~~deleted if the district is advertising pursuant to paragraph~~  
990 ~~(3)(e):~~

991 ~~NOTICE OF TAX FOR SCHOOL~~

992 ~~CAPITAL OUTLAY~~

993 ~~The ... (name of school district) ... will soon consider a~~  
994 ~~measure to impose a ... (number) ... mill property tax for the~~  
995 ~~capital outlay projects listed herein.~~

996 ~~This tax is in addition to the school board's proposed tax~~  
997 ~~of ... (number) ... mills for operating expenses and is proposed~~  
998 ~~solely at the discretion of the school board. THE PROPOSED~~  
999 ~~COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES~~  
1000 ~~AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.~~



~~The capital outlay tax will generate approximately~~  
~~\$...(amount)..., to be used for the following projects:~~  
~~...(list of capital outlay projects)...~~

~~All concerned citizens are invited to a public hearing to~~  
~~be held on ...(date and time)... at ...(meeting place)....~~

~~A DECISION on the proposed CAPITAL OUTLAY TAXES will be~~  
~~made at this hearing.~~

~~(b) In the event a school district needs to amend the list~~  
~~of capital outlay projects previously advertised and adopted, a~~  
~~notice of intent to amend the notice of tax for school capital~~  
~~outlay shall be published in conformity with the advertisement~~  
~~required in subsection (3). A public hearing to adopt the~~  
~~amended project list shall be held not less than 2 days nor more~~  
~~than 5 days after the day the advertisement is first published.~~  
~~The projects should be listed under each category of new,~~  
~~amended, or deleted projects in the same order as required in~~  
~~paragraph (a). The notice shall appear in the following form,~~  
~~except that any of the categories of new, amended, or deleted~~  
~~projects may be omitted if not appropriate for the changes~~  
~~proposed:~~

~~AMENDED NOTICE OF TAX FOR~~  
~~SCHOOL CAPITAL OUTLAY~~

~~The School Board of ...(name)... County will soon consider~~  
~~a measure to amend the use of property tax for the capital~~  
~~outlay projects previously advertised for the ...(year)... to~~

~~... (year) ... school year.~~

~~New projects to be funded:~~

~~... (list of capital outlay projects) ...~~

~~Amended projects to be funded:~~

~~... (list of capital outlay projects) ...~~

~~Projects to be deleted:~~

~~... (list of capital outlay projects) ...~~

~~All concerned citizens are invited to a public hearing to  
be held on ... (date and time) ... at ... (meeting place) ....~~

~~A DECISION on the proposed amendment to the projects funded  
from CAPITAL OUTLAY TAXES will be made at this meeting.~~

(10) ~~(11)~~ Notwithstanding the provisions of paragraph  
(2) (b) and s. 200.069(4) (f) to the contrary, the proposed  
millage rates provided to the property appraiser by the taxing  
authority, except for millage rates adopted by referendum, ~~for~~  
~~rates authorized by s. 1011.71,~~ and for rates required by law to  
be in a specified millage amount, shall be adjusted in the event  
that a review notice is issued pursuant to s. 193.1142(4) and  
the taxable value on the approved roll is at variance with the  
taxable value certified pursuant to subsection (1). The  
adjustment shall be made by the property appraiser, who shall  
notify the taxing authorities affected by the adjustment within  
5 days of the date the roll is approved pursuant to s.  
193.1142(4). The adjustment shall be such as to provide for no  
change in the dollar amount of taxes levied from that initially

proposed by the taxing authority.

**Section 19. Subsection (3) of section 200.069, Florida Statutes, is amended to read:**

200.069 Notice of proposed property taxes and non-ad valorem assessments.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall contain the elements and use the format provided in the following form.

Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided herein. The Department of Revenue may adjust the spacing and placement on the form of the elements listed in this section as it considers necessary based on changes in conditions necessitated by various taxing authorities. If the elements are in the order listed, the placement of the listed columns may be varied at the discretion and expense of the property appraiser, and the property appraiser may use printing technology and devices to complete the form, the spacing, and the placement of the information in the columns. In addition, the property appraiser may not include in the mailing of the notice of ad valorem taxes and non-ad valorem assessments additional information or items unless such

information or items explain a component of the notice or provide information directly related to the assessment and taxation of the property. A county officer may use a form other than that provided by the department for purposes of this part, but only if his or her office pays the related expenses and he or she obtains prior written permission from the executive director of the department; however, a county officer may not use a form the substantive content of which is at variance with the form prescribed by the department. The county officer may continue to use such an approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.

(3) There shall be under each column heading an entry for the county; ~~the school district levy required pursuant to s. 1011.60(6); other operating school levies;~~ the municipality or municipal service taxing unit or units in which the parcel lies, if any; the water management district levying pursuant to s. 373.503; the independent special districts in which the parcel lies, if any; and for all voted levies for debt service applicable to the parcel, if any.

**Section 20. Subsection (2) of section 200.071, Florida Statutes, is amended to read:**

200.071 Limitation of millage; counties.—

(2) The board of county commissioners shall, in the event the sum of the proposed millage for the ~~county and~~ dependent

HB 789

2026

1101 districts of a county ~~therein~~ is more than the maximum allowed  
1102 hereunder, reduce the millage to be levied ~~for county officers,~~  
1103 ~~departments, divisions, commissions, authorities, and dependent~~  
1104 ~~special districts~~ so as not to exceed the maximum millage  
1105 provided under this section or s. 200.091.

1106 **Section 21. Section 200.091, Florida Statutes, is amended**  
1107 **to read:**

1108 200.091 Referendum to increase millage.—The millage  
1109 authorized to be levied in s. 200.071 for ~~county purposes,~~  
1110 ~~including~~ dependent districts of a county ~~therein,~~ may be  
1111 increased for periods not exceeding 2 years, provided such levy  
1112 has been approved by majority vote of the qualified electors in  
1113 the county or district voting in a general election, as defined  
1114 in s. 97.021, called for such purpose. Such an election may be  
1115 called by the governing body of any such ~~county or~~ district on  
1116 its own motion and shall be called upon submission of a petition  
1117 specifying the amount of millage sought to be levied and the  
1118 purpose for which the proceeds will be expended and containing  
1119 the signatures of at least 10 percent of the persons qualified  
1120 to vote in such election, signed within 60 days prior to the  
1121 date the petition is filed.

1122 **Section 22. Section 218.67, Florida Statutes, is amended**  
1123 **to read:**

1124 218.67 Distribution for fiscally constrained counties.—

1125 (1) Each county that is entirely within a rural area of

1126 opportunity as designated by the Governor pursuant to s.  
1127 ~~288.0656 or each county for which the value of a mill will raise~~  
1128 ~~no more than \$5 million in revenue, based on the taxable value~~  
1129 ~~certified pursuant to s. 1011.62(4)(a)1.a., from the previous~~  
1130 ~~July 1,~~ shall be considered a fiscally constrained county.

1131 (2) Each fiscally constrained county government that  
1132 participates in the local government half-cent sales tax shall  
1133 be eligible to receive an additional distribution from the Local  
1134 Government Half-cent Sales Tax Clearing Trust Fund, as provided  
1135 in s. 202.18(2)(c)1., ~~in addition to its regular monthly~~  
1136 ~~distribution provided under this part and any emergency or~~  
1137 ~~supplemental distribution under s. 218.65.~~

1138 ~~(3) The amount to be distributed to each fiscally~~  
1139 ~~constrained county shall be determined by the Department of~~  
1140 ~~Revenue at the beginning of the fiscal year, using the prior~~  
1141 ~~fiscal year's July 1 taxable value certified pursuant to s.~~  
1142 ~~1011.62(4)(a)1.a., tax data, population as defined in s. 218.21,~~  
1143 ~~and millage rate levied for the prior fiscal year. The amount~~  
1144 ~~distributed shall be allocated based upon the following factors:~~

1145 ~~(a) The relative revenue-raising capacity factor shall be~~  
1146 ~~the ability of the eligible county to generate ad valorem~~  
1147 ~~revenues from 1 mill of taxation on a per capita basis. A county~~  
1148 ~~that raises no more than \$25 per capita from 1 mill shall be~~  
1149 ~~assigned a value of 1; a county that raises more than \$25 but no~~  
1150 ~~more than \$30 per capita from 1 mill shall be assigned a value~~

1151 ~~of 0.75; and a county that raises more than \$30 but no more than~~  
1152 ~~\$50 per capita from 1 mill shall be assigned a value of 0.5. No~~  
1153 ~~value shall be assigned to counties that raise more than \$50 per~~  
1154 ~~capita from 1 mill of ad valorem taxation.~~

1155 ~~(b) The local-effort factor shall be a measure of the~~  
1156 ~~relative level of local effort of the eligible county as~~  
1157 ~~indicated by the millage rate levied for the prior fiscal year.~~  
1158 ~~The local-effort factor shall be the most recently adopted~~  
1159 ~~countywide operating millage rate for each eligible county~~  
1160 ~~multiplied by 0.1.~~

1161 ~~(c) Each eligible county's proportional allocation of the~~  
1162 ~~total amount available to be distributed to all of the eligible~~  
1163 ~~counties shall be in the same proportion as the sum of the~~  
1164 ~~county's two factors is to the sum of the two factors for all~~  
1165 ~~eligible counties. The counties that are eligible to receive an~~  
1166 ~~allocation under this subsection and the amount available to be~~  
1167 ~~distributed to such counties shall not include counties~~  
1168 ~~participating in the phaseout period under subsection (4) or the~~  
1169 ~~amounts they remain eligible to receive during the phaseout.~~

1170 ~~(4) For those counties that no longer qualify under the~~  
1171 ~~requirements of subsection (1) after the effective date of this~~  
1172 ~~act, there shall be a 2-year phaseout period. Beginning on July~~  
1173 ~~1 of the year following the year in which the value of a mill~~  
1174 ~~for that county exceeds \$5 million in revenue, the county shall~~  
1175 ~~receive two-thirds of the amount received in the prior year, and~~

beginning on July 1 of the second year following the year in which the value of a mill for that county exceeds \$5 million in revenue, the county shall receive one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the 2-year phaseout period, the county shall no longer be eligible to receive any distributions under this section unless the county can be considered a fiscally constrained county as provided in subsection (1).

(3)~~(5)~~ The revenues received under this section may be used by a county for any public purpose, except that such revenues may not be used to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.

**Section 23. Subsection (9) of section 259.042, Florida Statutes, is amended to read:**

259.042 Tax increment financing for conservation lands.—

(9) The public bodies and taxing authorities listed in s. 163.387(2)(c), ~~school districts~~, and special districts that levy ad valorem taxes within a tax increment area are exempt from this section.

**Section 24. Paragraph (b) of subsection (1) of section 985.6865, Florida Statutes, is amended to read:**

985.6865 Juvenile detention costs.—

(1) As used in this section, the term:



(b) "Fiscally constrained county" means a county within a rural area of opportunity as designated by the Governor pursuant to s. 288.0656 ~~or each county for which the value of a mill will raise no more than \$5 million in revenue, based on the certified school taxable value certified pursuant to s. 1011.62(4)(a)1.a., from the previous July 1.~~

**Section 25. Paragraphs (d) through (m) of subsection (12) of section 1001.42, Florida Statutes, are redesignated as paragraphs (c) through (n), respectively, and present paragraph (c) of that subsection is amended, to read:**

1001.42 Powers and duties of district school board.—The district school board, acting as a board, shall exercise all powers and perform all duties listed below:

(12) FINANCE.—Take steps to assure students adequate educational facilities through the financial procedure authorized in chapters 1010 and 1011 and as prescribed below:

~~(c) Tax levies. Adopt and spread on its minutes a resolution fixing the district school tax levy, provided for under s. 9, Art. VII of the State Constitution, necessary to carry on the school program adopted for the district for the next ensuing fiscal year as required by law, and fixing the district bond interest and sinking fund tax levy necessary for districts against which bonds are outstanding; and adopt and spread on its minutes a resolution suggesting the tax levy provided for in s. 9, Art. VII of the State Constitution, found~~

~~necessary to carry on the school program adopted for the district for the next ensuing fiscal year.~~

**Section 26. Paragraphs (a) and (c) of subsection (9) and paragraph (a) of subsection (10) of section 1002.32, Florida Statutes, are amended to read:**

1002.32 Developmental research (laboratory) schools.—

(9) FUNDING.—Funding for a lab school, including a charter lab school, shall be provided as follows:

(a) Each lab school shall receive state funds for operating purposes as provided in the Florida Education Finance Program as defined in s. 1011.61(4) based on the county in which the lab school is located and as specified in the General Appropriations Act.

~~1. The nonvoted required local effort millage established pursuant to s. 1011.71(1) that would otherwise be required for lab schools shall be allocated from state funds.~~

~~2. An equivalent amount of funds for the operating discretionary millage authorized pursuant to s. 1011.71(1) shall be allocated to each lab school through a state-funded discretionary contribution established pursuant to s. 1011.62(6).~~

(c) Each lab school shall receive funds for capital improvement purposes ~~in an amount determined as follows:~~  
~~multiply the maximum allowable nonvoted discretionary millage for capital improvements pursuant to s. 1011.71(2) by 96 percent~~

~~of the current year's taxable value for school purposes for the district in which each lab school is located; divide the result by the total full-time equivalent membership of the district; and multiply the result by the full-time equivalent membership of the lab school.~~ The amount obtained shall be discretionary capital improvement funds and shall be appropriated from state funds in the General Appropriations Act.

(10) EXCEPTIONS TO LAW.—To encourage innovative practices and facilitate the mission of the lab schools, in addition to the exceptions to law specified in s. 1001.23(1), the following exceptions shall be permitted for lab schools:

(a) The methods and requirements of the following statutes shall be held in abeyance: ss. 316.75; 1001.30; 1001.31; 1001.32; 1001.33; 1001.34; 1001.35; 1001.36; 1001.361; 1001.362; 1001.363; 1001.37; 1001.371; 1001.372; 1001.38; 1001.39; 1001.395; 1001.40; 1001.41; 1001.44; 1001.453; 1001.46; 1001.461; 1001.462; 1001.463; 1001.464; 1001.47; 1001.48; 1001.49; 1001.50; 1001.51; 1006.12(2); 1006.21(3), (4); 1006.23; 1010.07(2); 1010.40; 1010.41; 1010.42; 1010.43; 1010.44; 1010.45; 1010.46; 1010.47; 1010.48; 1010.49; 1010.50; 1010.51; 1010.52; 1010.53; 1010.54; 1010.55; 1011.02(1), (2), (4) ~~1011.02(1)–(3), (5);~~ 1011.04; 1011.20; 1011.21; 1011.22; 1011.23; ~~1011.71; 1011.72; 1011.73;~~ and 1011.74.

**Section 27. Paragraph (b) of subsection (17) and subsection (19) of section 1002.33, Florida Statutes, are**

1276 **amended to read:**

1277 1002.33 Charter schools.—

1278 (17) FUNDING.—Students enrolled in a charter school,  
1279 regardless of the sponsorship, shall be funded based upon the  
1280 applicable program pursuant to s. 1011.62(1)(c), the same as  
1281 students enrolled in other public schools in a school district.  
1282 Funding for a charter lab school shall be as provided in s.  
1283 1002.32.

1284 (b)1. Funding for students enrolled in a charter school  
1285 sponsored by a school district shall be the sum of the school  
1286 district's operating funds from the Florida Education Finance  
1287 Program as defined in s. 1011.61(4) and the General  
1288 Appropriations Act, including gross state and local funds,~~and~~  
1289 ~~funds from the school district's current operating discretionary~~  
1290 ~~millage levy~~; divided by total funded weighted full-time  
1291 equivalent students in the school district; and multiplied by  
1292 the weighted full-time equivalent students for the charter  
1293 school. Charter schools whose students or programs meet the  
1294 eligibility criteria in law are entitled to their proportionate  
1295 share of categorical program funds included in the total funds  
1296 available in the Florida Education Finance Program by the  
1297 Legislature, including the student transportation allocation and  
1298 the educational enrichment allocation. Total funding for each  
1299 charter school shall be recalculated during the year to reflect  
1300 the revised calculations under the Florida Education Finance

Program by the state and the actual weighted full-time equivalent students reported by the charter school during the full-time equivalent student survey periods designated by the Commissioner of Education. For charter schools operated by a not-for-profit or municipal entity, any unrestricted current and capital assets identified in the charter school's annual financial audit may be used for other charter schools operated by the not-for-profit or municipal entity within the school district. For charter schools operated by a not-for-profit entity, any unrestricted current or capital assets identified in the charter school's annual audit may be used for other charter schools operated by the not-for-profit entity which are located outside of the originating charter school's school district, but within the state, through an unforgivable loan that must be repaid within 5 years to the originating charter school by the receiving charter school. Unrestricted current assets shall be used in accordance with s. 1011.62, and any unrestricted capital assets shall be used in accordance with s. 1013.62(2).

2.a. Funding for students enrolled in a charter school sponsored by a state university or Florida College System institution pursuant to paragraph (5)(a) shall be provided in the Florida Education Finance Program as defined in s. 1011.61(4) and as specified in the General Appropriations Act. The calculation to determine the amount of state funds includes the sum of the base Florida Education Finance Program

1326 established in s. 1011.62(1)(n), ~~the discretionary millage~~  
1327 ~~compression supplement established in s. 1011.62(5),~~ and the  
1328 state-funded discretionary contribution established in s.  
1329 1011.62(6). Charter schools whose students or programs meet the  
1330 eligibility criteria in law are entitled to their proportionate  
1331 share of categorical program funds included in the total funds  
1332 available in the Florida Education Finance Program. The Florida  
1333 College System institution or state university sponsoring the  
1334 charter school shall be the fiscal agent for these funds, and  
1335 all rules of the institution governing the budgeting and  
1336 expenditure of state funds shall apply to these funds unless  
1337 otherwise provided by law or rule of the State Board of  
1338 Education.

1339 ~~(I) The nonvoted required local millage established~~  
1340 ~~pursuant to s. 1011.71(1) that would otherwise be required for~~  
1341 ~~the charter schools shall be allocated from state funds.~~

1342 ~~(II) An equivalent amount of funds for the operating~~  
1343 ~~discretionary millage authorized pursuant to s. 1011.71(1) shall~~  
1344 ~~be allocated to each charter school through a state-funded~~  
1345 ~~discretionary contribution established pursuant to s.~~  
1346 ~~1011.62(6).~~

1347 ~~(III)~~ The comparable wage factor as provided in s.  
1348 1011.62(2) shall be established as 1.000.

1349 b. Total funding for each charter school shall be  
1350 recalculated during the year to reflect the revised calculations

1351 under the Florida Education Finance Program by the state and the  
1352 actual weighted full-time equivalent students reported by the  
1353 charter school during the full-time equivalent student survey  
1354 periods designated by the Commissioner of Education.

1355 c. The Department of Education shall develop a tool that  
1356 each state university or Florida College System institution  
1357 sponsoring a charter school shall use for purposes of  
1358 calculating the funding amount for each eligible charter school  
1359 student. The total amount obtained from the calculation must be  
1360 appropriated from state funds in the General Appropriations Act  
1361 to the charter school.

1362 d. Capital outlay funding for a charter school sponsored  
1363 by a state university or Florida College System institution  
1364 pursuant to paragraph (5) (a) ~~is determined as follows: multiply~~  
1365 ~~the maximum allowable nonvoted discretionary millage under s.~~  
1366 ~~1011.71(2) by 96 percent of the current year's taxable value for~~  
1367 ~~school purposes for the district in which the charter school is~~  
1368 ~~located; divide the result by the total full-time equivalent~~  
1369 ~~student membership; and multiply the result by the full-time~~  
1370 ~~equivalent student membership of the charter school. The amount~~  
1371 ~~obtained shall be the discretionary capital improvement funds~~  
1372 ~~and~~ shall be appropriated from state funds in the General  
1373 Appropriations Act.

1374 (19) CAPITAL OUTLAY FUNDING.—Charter schools sponsored by  
1375 a school district are eligible for capital outlay funds pursuant

1376 ~~to ss. 1011.71(2) and 1013.62. Capital outlay funds authorized~~  
1377 ~~in ss. 1011.71(2) and 1013.62 which have been shared with a~~  
1378 ~~charter school in the workplace prior to July 1, 2010, are~~  
1379 ~~deemed to have met the authorized expenditure requirements for~~  
1380 ~~such funds.~~

1381 **Section 28. Paragraph (a) of subsection (3) of section**  
1382 **1011.01, Florida Statutes, is amended to read:**

1383 1011.01 Budget system established.—

1384 (3)(a) Each district school board and each Florida College  
1385 System institution board of trustees shall prepare, adopt, and  
1386 submit to the Commissioner of Education an annual operating  
1387 budget. Operating budgets shall be prepared and submitted in  
1388 accordance with the provisions of law, rules of the State Board  
1389 of Education, and the General Appropriations Act, ~~and for~~  
1390 ~~district school boards in accordance with the provisions of s.~~  
1391 ~~200.065.~~

1392 **Section 29. Subsections (4) and (5) of section 1011.02,**  
1393 **Florida Statutes, are renumbered as subsections (3) and (4),**  
1394 **respectively, and present subsection (3) of that section is**  
1395 **amended, to read:**

1396 1011.02 District school boards to adopt tentative budget.—

1397 ~~(3) The proposed budget shall include an amount for local~~  
1398 ~~required effort for current operation, in accordance with the~~  
1399 ~~requirements of s. 1011.62(4).~~

1400 **Section 30. Subsections (1) and (3) of section 1011.03,**



**Florida Statutes, are amended to read:**

1011.03 Public hearings; budget to be submitted to  
Department of Education.—

(1) Each district school board shall cause a summary of  
its tentative budget, ~~including the proposed millage levies as  
provided for by law,~~ to be posted on the district's official  
website or on a publicly accessible website as provided in s.  
50.0311.

(3) The board shall hold public hearings to adopt  
tentative and final budgets in the same manner as hearings under  
~~pursuant to~~ s. 200.065. The hearings shall be primarily for the  
purpose of hearing requests and complaints from the public  
regarding the budgets and ~~the proposed tax levies and~~ for  
explaining the budget and proposed or adopted amendments  
thereto, if any. The tentative budget must be posted on the  
district's official website at least 2 days before the budget  
hearing ~~held pursuant to s. 200.065 or other law.~~ The final  
adopted budget must be posted on the district's official website  
within 30 days after adoption. The board shall require the  
superintendent to transmit the adopted budget to the Department  
of Education as prescribed by law and rules of the State Board  
of Education.

**Section 31. Subsections (7) through (15), (17), (18), and  
(19) of section 1011.62, Florida Statutes, are renumbered as  
subsections (4) through (12), (13), (14), and (15),**

1426 **respectively, and paragraphs (d) and (h) of subsection (1),**  
1427 **subsections (4), (5), and (6), present subsections (10), (11),**  
1428 **(15), and (16), and paragraph (b) of present subsection (19) of**  
1429 **that section are amended, to read:**

1430       1011.62 Funds for operation of schools.—If the annual  
1431 allocation from the Florida Education Finance Program to each  
1432 district for operation of schools is not determined in the  
1433 annual appropriations act or the substantive bill implementing  
1434 the annual appropriations act, it shall be determined as  
1435 follows:

1436       (1) COMPUTATION OF THE BASE FLORIDA EDUCATION FINANCE  
1437 PROGRAM.—The following procedure shall be followed in  
1438 determining the base Florida Education Finance Program funds for  
1439 each district:

1440       (d) Funding model for exceptional student education  
1441 programs.—The funding model for exceptional student education  
1442 programs shall include all of the following:

1443       1. For programs for exceptional students in support levels  
1444 IV and V as established in paragraph (c), the funding model  
1445 shall include program cost factors.

1446       a. Exceptional education cost factors are determined by  
1447 using a matrix of services to document the services that each  
1448 support level IV and support level V exceptional student will  
1449 receive. The nature and intensity of the services indicated on  
1450 the matrix shall be consistent with the services described in

each exceptional student's individual educational plan.

b. In order to generate funds using one of the two weighted cost factors, a matrix of services must be completed at the time of the student's initial placement into an exceptional student education program and at least once every 3 years by personnel who have received approved training. Nothing listed in the matrix shall be construed as limiting the services a school district must provide in order to ensure that exceptional students are provided a free, appropriate public education.

2. For students identified as exceptional in accordance with chapter 6A-6, Florida Administrative Code, who do not have a matrix of services as specified in subparagraph 1. and for students who are gifted in grades kindergarten through 8, the funding model shall include the funds generated on the basis of full-time equivalent student membership in the Florida Education Finance Program at the same funding level per student as provided for a basic student and additional funds provided by the exceptional student education guaranteed allocation established pursuant to subsection (5) ~~(8)~~.

(h) Small, isolated schools.—Districts ~~that levy the maximum nonvoted discretionary millage, exclusive of millage for capital outlay purposes levied pursuant to s. 1011.71(2),~~ may calculate full-time equivalent students for small, isolated district-operated schools by multiplying the number of unweighted full-time equivalent students times 2.75. The

HB 789

2026

following schools may be considered small, isolated schools under this paragraph:

1. A high school that is located at least 28 miles by the shortest route from another high school; has been serving students primarily in basic studies provided by sub-subparagraphs (c)1.b. and c. and may include subparagraph (c)4.; and has a membership of at least 28, but no more than 100, students in grades 9 through 12; or

2. A district elementary school with a grade configuration of kindergarten through grade 5, but which may also include prekindergarten, grade 6, grade 7, or grade 8, that is located at least 35 miles by the shortest route from another elementary school within the district; has been serving students primarily in basic studies provided by sub-subparagraphs (c)1.a. and b. and may include subparagraph (c)4.; has a student population in which 75 percent or greater of students are eligible for free and reduced-price school lunch; and has a membership of at least 28, but no more than 100, students.

~~(4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT. The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The amount that each district shall provide annually toward the cost of the Florida Education Finance Program for kindergarten through grade 12 programs shall be calculated as follows:~~

~~(a) Estimated taxable value calculations.~~

~~1.a. Not later than 2 working days before July 19, the Department of Revenue shall certify to the Commissioner of Education its most recent estimate of the taxable value for school purposes in each school district and the total for all school districts in the state for the current calendar year based on the latest available data obtained from the local property appraisers. The value certified shall be the taxable value for school purposes for that year, and no further adjustments shall be made, except those made pursuant to paragraphs (c) and (d), or an assessment roll change required by final judicial decisions as specified in paragraph (15) (b). Not later than July 19, the Commissioner of Education shall compute a millage rate, rounded to the next highest one one-thousandth of a mill, which, when applied to 96 percent of the estimated state total taxable value for school purposes, would generate the prescribed aggregate required local effort for that year for all districts. The Commissioner of Education shall certify to each district school board the millage rate, computed as prescribed in this subparagraph, as the minimum millage rate necessary to provide the district required local effort for that year.~~

~~b. The General Appropriations Act shall direct the computation of the statewide adjusted aggregate amount for required local effort for all school districts collectively from~~

~~ad valorem taxes to ensure that no school district's revenue from required local effort millage will produce more than 90 percent of the district's total Florida Education Finance Program calculation as calculated and adopted by the Legislature, and the adjustment of the required local effort millage rate of each district that produces more than 90 percent of its total Florida Education Finance Program entitlement to a level that will produce only 90 percent of its total Florida Education Finance Program entitlement in the July calculation.~~

~~2. On the same date as the certification in sub-subparagraph 1.a., the Department of Revenue shall certify to the Commissioner of Education for each district:~~

~~a. Each year for which the property appraiser has certified the taxable value pursuant to s. 193.122(2) or (3), if applicable, since the prior certification under sub-subparagraph 1.a.~~

~~b. For each year identified in sub-subparagraph a., the taxable value certified by the appraiser pursuant to s. 193.122(2) or (3), if applicable, since the prior certification under sub-subparagraph 1.a. This is the certification that reflects all final administrative actions of the value adjustment board.~~

~~(b) Equalization of required local effort.~~

~~1. The Department of Revenue shall include with its certifications provided pursuant to paragraph (a) its most~~

1551 ~~recent determination of the assessment level of the prior year's~~  
1552 ~~assessment roll for each county and for the state as a whole.~~

1553 ~~2. The Commissioner of Education shall adjust the required~~  
1554 ~~local effort millage of each district for the current year,~~  
1555 ~~computed pursuant to paragraph (a), as follows:~~

1556 ~~a. The equalization factor for the prior year's assessment~~  
1557 ~~roll of each district shall be multiplied by 96 percent of the~~  
1558 ~~taxable value for school purposes shown on that roll and by the~~  
1559 ~~prior year's required local effort millage, exclusive of any~~  
1560 ~~equalization adjustment made pursuant to this paragraph. The~~  
1561 ~~dollar amount so computed shall be the additional required local~~  
1562 ~~effort for equalization for the current year.~~

1563 ~~b. Such equalization factor shall be computed as the~~  
1564 ~~quotient of the prior year's assessment level of the state as a~~  
1565 ~~whole divided by the prior year's assessment level of the~~  
1566 ~~county, from which quotient shall be subtracted 1.~~

1567 ~~c. The dollar amount of additional required local effort~~  
1568 ~~for equalization for each district shall be converted to a~~  
1569 ~~millage rate, based on 96 percent of the current year's taxable~~  
1570 ~~value for that district, and added to the required local effort~~  
1571 ~~millage determined pursuant to paragraph (a).~~

1572 ~~3. Notwithstanding the limitations imposed pursuant to s.~~  
1573 ~~1011.71(1), the total required local effort millage, including~~  
1574 ~~additional required local effort for equalization, shall be an~~  
1575 ~~amount not to exceed 10 minus the maximum millage allowed as~~

~~nonvoted discretionary millage, exclusive of millage authorized pursuant to s. 1011.71(2). Nothing herein shall be construed to allow a millage in excess of that authorized in s. 9, Art. VII of the State Constitution.~~

~~4. For the purposes of this chapter, the term "assessment level" means the value-weighted mean assessment ratio for the county or state as a whole, as determined pursuant to s. 195.096, or as subsequently adjusted. However, for those parcels studied pursuant to s. 195.096(3)(a)1. which are receiving the assessment limitation set forth in s. 193.155, and for which the assessed value is less than the just value, the department shall use the assessed value in the numerator and the denominator of such assessment ratio. In the event a court has adjudicated that the department failed to establish an accurate estimate of an assessment level of a county and recomputation resulting in an accurate estimate based upon the evidence before the court was not possible, that county shall be presumed to have an assessment level equal to that of the state as a whole.~~

~~5. If, in the prior year, taxes were levied against an interim assessment roll pursuant to s. 193.1145, the assessment level and prior year's nonexempt assessed valuation used for the purposes of this paragraph shall be those of the interim assessment roll.~~

~~(c) Exclusion.—~~

~~1. In those instances in which:~~



1601       ~~a. There is litigation either attacking the authority of~~  
1602 ~~the property appraiser to include certain property on the tax~~  
1603 ~~assessment roll as taxable property or contesting the assessed~~  
1604 ~~value of certain property on the tax assessment roll, and~~

1605       ~~b. The assessed value of the property in contest involves~~  
1606 ~~more than 6 percent of the total nonexempt assessment roll, the~~  
1607 ~~plaintiff shall provide to the district school board of the~~  
1608 ~~county in which the property is located and to the Department of~~  
1609 ~~Education a certified copy of the petition and receipt for the~~  
1610 ~~good faith payment at the time they are filed with the court.~~

1611       ~~2. For purposes of computing the required local effort for~~  
1612 ~~each district affected by such petition, the Department of~~  
1613 ~~Education shall exclude from the district's total nonexempt~~  
1614 ~~assessment roll the assessed value of the property in contest~~  
1615 ~~and shall add the amount of the good faith payment to the~~  
1616 ~~district's required local effort.~~

1617       ~~(d) Recomputation. Following final adjudication of any~~  
1618 ~~litigation on the basis of which an adjustment in taxable value~~  
1619 ~~was made pursuant to paragraph (c), the department shall~~  
1620 ~~recompute the required local effort for each district for each~~  
1621 ~~year affected by such adjustments, utilizing taxable values~~  
1622 ~~approved by the court, and shall adjust subsequent allocations~~  
1623 ~~to such districts accordingly.~~

1624       ~~(e) Prior period funding adjustment millage.—~~

1625       ~~1. An additional millage to be known as the Prior Period~~

~~Funding Adjustment Millage shall be levied by a school district if the prior period unrealized required local effort funds are greater than zero. The Commissioner of Education shall calculate the amount of the prior period unrealized required local effort funds as specified in subparagraph 2. and the millage required to generate that amount as specified in this subparagraph. The Prior Period Funding Adjustment Millage shall be the quotient of the prior period unrealized required local effort funds divided by the current year taxable value certified to the Commissioner of Education pursuant to sub-subparagraph (a)1.a. This levy shall be in addition to the required local effort millage certified pursuant to this subsection. Such millage shall not affect the calculation of the current year's required local effort, and the funds generated by such levy shall not be included in the district's Florida Education Finance Program allocation for that fiscal year. For purposes of the millage to be included on the Notice of Proposed Taxes, the Commissioner of Education shall adjust the required local effort millage computed pursuant to paragraph (a) as adjusted by paragraph (b) for the current year for any district that levies a Prior Period Funding Adjustment Millage to include all Prior Period Funding Adjustment Millage. For the purpose of this paragraph, a Prior Period Funding Adjustment Millage shall be levied for each year certified by the Department of Revenue pursuant to sub-subparagraph (a)2.a. since the previous year certification and~~

for which the calculation in sub-subparagraph 2.b. is greater than zero.

2.a. As used in this subparagraph, the term:

(I) "Prior year" means a year certified under sub-subparagraph (a)2.a.

(II) "Preliminary taxable value" means:

(A) If the prior year is the 2009-2010 fiscal year or later, the taxable value certified to the Commissioner of Education pursuant to sub-subparagraph (a)1.a.

(B) If the prior year is the 2008-2009 fiscal year or earlier, the taxable value certified pursuant to the final calculation as specified in former paragraph (b) as that paragraph existed in the prior year.

(III) "Final taxable value" means the district's taxable value as certified by the property appraiser pursuant to s. 193.122(2) or (3), if applicable. This is the certification that reflects all final administrative actions of the value adjustment board.

b. For purposes of this subsection and with respect to each year certified pursuant to sub-subparagraph (a)2.a., if the district's prior year preliminary taxable value is greater than the district's prior year final taxable value, the prior period unrealized required local effort funds are the difference between the district's prior year preliminary taxable value and the district's prior year final taxable value, multiplied by the

~~prior year district required local effort millage. If the district's prior year preliminary taxable value is less than the district's prior year final taxable value, the prior period unrealized required local effort funds are zero.~~

~~e. If a district's prior period unrealized required local effort funds and prior period district required local effort millage cannot be determined because such district's final taxable value has not yet been certified pursuant to s. 193.122(2) or (3), the Prior Period Funding Adjustment Millage for such fiscal year shall be levied, if not previously levied, in an amount equal to 75 percent of such district's most recent unrealized required local effort for which a Prior Period Funding Adjustment Millage was determined as provided in this section. Upon certification of the final taxable value in accordance with s. 193.122(2) or (3) for a tax roll for which a 75 percent Prior Period Funding Adjustment Millage was levied, the next Prior Period Funding Adjustment Millage shall be adjusted to include any shortfall or surplus in the prior period unrealized required local effort funds that would have been levied, had the district's final taxable value been certified pursuant to s. 193.122(2) or (3). If this adjustment is made for a surplus, the reduction in prior period millage may not exceed the prior period funding adjustment millage calculated pursuant to subparagraph 1. and sub-subparagraphs a. and b., or pursuant to this sub-subparagraph, whichever is applicable, and any~~

1701 ~~additional reduction shall be carried forward to the subsequent~~  
1702 ~~fiscal year.~~

1703 ~~(5) DISCRETIONARY MILLAGE COMPRESSION SUPPLEMENT. The~~  
1704 ~~Legislature shall prescribe in the General Appropriations Act,~~  
1705 ~~pursuant to s. 1011.71(1), the rate of nonvoted current~~  
1706 ~~operating discretionary millage that shall be used to calculate~~  
1707 ~~a discretionary millage compression supplement. If the~~  
1708 ~~prescribed millage generates an amount of funds per unweighted~~  
1709 ~~full-time equivalent student for the district that is less than~~  
1710 ~~the state average, the district shall receive an amount per~~  
1711 ~~full-time equivalent student that, when added to the funds per~~  
1712 ~~full-time equivalent student generated by the designated levy,~~  
1713 ~~shall equal the state average. The discretionary millage~~  
1714 ~~compression supplement shall be recalculated during the fiscal~~  
1715 ~~year based on actual full-time equivalent student membership.~~

1716 ~~(6) STATE-FUNDED DISCRETIONARY CONTRIBUTION. The state-~~  
1717 ~~funded discretionary contribution is created to fund the~~  
1718 ~~nonvoted discretionary millage for operations pursuant to s.~~  
1719 ~~1011.71(1) and (3) for developmental research schools (lab~~  
1720 ~~schools) established in s. 1002.32, charter schools sponsored by~~  
1721 ~~a Florida College System institution or a state university~~  
1722 ~~pursuant to s. 1002.33(5), and the Florida Virtual School~~  
1723 ~~established in s. 1002.37.~~

1724 ~~(a) To calculate the state-funded discretionary~~  
1725 ~~contribution for lab schools, multiply the maximum allowable~~

~~nonvoted discretionary millage for operations pursuant to s. 1011.71(1) and (3) by the value of 96 percent of the current year's taxable value for school purposes for the school district in which the lab school is located; divide the result by the total full-time equivalent membership of the school district; and multiply the result by the full-time equivalent membership of the lab school. The amount obtained shall be appropriated in the General Appropriations Act.~~

~~(b) To calculate the state-funded discretionary contribution for a charter school sponsored by a Florida College System institution or a state university and the Florida Virtual School, multiply the maximum allowable nonvoted discretionary millage for operations pursuant to s. 1011.71(1) and (3) by the value of 96 percent of the current year's taxable value for school purposes for the state; divide the result by the total full-time equivalent membership of the state; and multiply the result by the full-time equivalent membership of the Florida Virtual School.~~

~~(c) The state-funded discretionary contribution shall be recalculated during the fiscal year based on actual full-time equivalent student membership.~~

(7) ~~(10)~~ FEDERALLY CONNECTED STUDENT SUPPLEMENT.—The federally connected student supplement is created to provide supplemental funding for school districts to support the education of students connected with federally owned military

installations, National Aeronautics and Space Administration (NASA) real property, and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965. The supplement shall be allocated annually to each eligible school district in the General Appropriations Act. ~~The supplement shall be the sum of the student allocation and an exempt property allocation.~~

(a) The supplement ~~student allocation~~ shall be calculated based on the number of students reported for federal Impact Aid Program funds, including students with disabilities, who meet one of the following criteria:

1. The student has a parent who is on active duty in the uniformed services or is an accredited foreign government official and military officer. Students with disabilities shall also be reported separately for this category.

2. The student resides on eligible federally owned Indian land. Students with disabilities shall also be reported separately for this category.

3. The student resides with a civilian parent who lives or works on eligible federal property connected with a military installation or NASA. The number of these students shall be multiplied by a factor of 0.5.

(b) The total number of federally connected students calculated under paragraph (a) shall be multiplied by a

percentage of the base student allocation as provided in the General Appropriations Act. The total of the number of students with disabilities as reported separately under subparagraphs (a)1. and 2. shall be multiplied by an additional percentage of the base student allocation as provided in the General Appropriations Act. The base amount and the amount for students with disabilities shall be summed to provide the student allocation.

~~(c) The exempt property allocation shall be equal to the tax-exempt value of federal impact aid lands reserved as military installations, real property owned by NASA, or eligible federally owned Indian lands located in the district, multiplied by the millage authorized and levied under s. 1011.71(2).~~

(c)~~(d)~~ The amount allocated for each eligible school district shall be recalculated during the year based on actual full-time equivalent student membership, as amended, from the most recent February survey and the tax-exempt valuation from the most recent assessment roll.

(8)~~(11)~~ QUALITY ASSURANCE GUARANTEE.—The Legislature may annually in the General Appropriations Act determine a percentage increase in funds per kindergarten through grade 12 unweighted full-time equivalent student as a minimum guarantee to each school district. The guarantee shall be calculated from prior year base funding per unweighted full-time equivalent student which shall include the adjusted full-time equivalent



dollars as provided in subsection (12) and ~~(15)~~, quality guarantee funds, ~~and actual nonvoted discretionary local effort from taxes~~. From the base funding per unweighted full-time equivalent student, the increase shall be calculated for the current year. The current year funds from which the guarantee shall be determined shall include the adjusted full-time equivalent dollars as provided in subsection (12) ~~(15)~~ and ~~potential nonvoted discretionary local effort from taxes~~. A comparison of current year funds per unweighted full-time equivalent student to prior year funds per unweighted full-time equivalent student shall be computed. For those school districts which have less than the legislatively assigned percentage increase, funds shall be provided to guarantee the assigned percentage increase in funds per unweighted full-time equivalent student. Should appropriated funds be less than the sum of this calculated amount for all districts, the commissioner shall prorate each district's allocation. This provision shall be implemented to the extent specifically funded.

(12) ~~(15)~~ TOTAL ALLOCATION OF STATE FUNDS TO EACH DISTRICT.—The total annual state allocation to each district for current operation for the Florida Education Finance Program shall be distributed to districts pursuant to s. 1011.66 and based on the results of the full-time equivalent membership surveys established in paragraph (1)(a).

(a) When the Florida Education Finance Program allocation

1826 is recalculated, if the gross state Florida Education Finance  
1827 Program funds are not sufficient to pay the state requirement in  
1828 full, the department shall prorate the available state funds to  
1829 each district in the following manner:

1830       1. To calculate the gross state and local Florida  
1831 Education Finance Program funding, add the base Florida  
1832 Education Finance Program and the categorical funds, except for  
1833 the categorical funding provided in ~~subsection (16)~~ and s.  
1834 1011.685.

1835       ~~2. To calculate the gross state Florida Education Finance~~  
1836 ~~Program funding, subtract the required local effort in~~  
1837 ~~subsection (4) from the gross and local Florida Education~~  
1838 ~~Finance Program funding.~~

1839       2.3. To determine the amount that must be prorated among  
1840 all school districts, subtract the gross state Florida Education  
1841 Finance Program and any prior year adjustments pursuant to  
1842 paragraph (b) from the corresponding amount of state funds  
1843 appropriated in the General Appropriations Act.

1844       ~~3.4.~~ Each school district's amount of the proration is  
1845 calculated based on its proportionate share of the gross state  
1846 and local Florida Education Finance Program funding.

1847       (b) The amount thus obtained shall be the net annual  
1848 allocation to each school district. However, if it is determined  
1849 that any school district received an under allocation or over  
1850 allocation for any prior year because of an arithmetical error,

assessment roll change required by final judicial decision, full-time equivalent student membership error, or any allocation error revealed in an audit report, the allocation to that district shall be appropriately adjusted. An under allocation in a prior year caused by a school district's error may not be the basis for a positive allocation adjustment for the current year. If a special program cost factor is less than the basic program cost factor, an audit adjustment may not result in the reclassification of the special program FTE to the basic program FTE. If the Department of Education audit adjustment recommendation is based upon controverted findings of fact, the Commissioner of Education is authorized to establish the amount of the adjustment based on the best interests of the state.

~~(16) STATE FUNDED DISCRETIONARY SUPPLEMENT.—~~

~~(a) The state-funded discretionary supplement is created to fund the nonvoted discretionary millage for operations pursuant to s. 1011.71(1) and (3) for students awarded a Family Empowerment Scholarship in accordance with s. 1002.394. To calculate the state-funded discretionary supplement for inclusion in the amount of the scholarship funding:~~

~~1. For fiscal year 2023-2024, multiply the maximum allowable nonvoted discretionary millage for operations pursuant to s. 1011.71(1) and (3) by the value of 96 percent of the current year's taxable value for school purposes for the school district where the student is reported for purposes of the~~

~~Florida Education Finance Program as appropriated in the General Appropriations Act; divide the result by the school district's total unweighted full-time equivalent membership as appropriated in the General Appropriations Act; and multiply the result by the total unweighted full-time equivalent membership associated with the number of Family Empowerment Scholarship students included in the school district's total unweighted full-time equivalent membership. A base amount as specified in the General Appropriations Act shall be added to this amount for purposes of calculating the total amount of the supplement.~~

~~2. Beginning in fiscal year 2024-2025 and thereafter, multiply the maximum allowable nonvoted discretionary millage for operations pursuant to s. 1011.71(1) and (3) by the value of 96 percent of the current year's taxable value for school purposes for the school district where the student is reported for purposes of the Florida Education Finance Program as appropriated in the General Appropriations Act; divide the result by the school district's total unweighted full-time equivalent membership as appropriated in the General Appropriations Act; and multiply the result by the total unweighted full-time equivalent membership associated with the number of Family Empowerment Scholarship students. The prior year's base amount shall be adjusted based on changes in the eligible number of unweighted full-time equivalent membership associated with the number of Family Empowerment Scholarship~~

1901 ~~students.~~

1902 ~~(b) The state-funded discretionary supplement shall be~~  
1903 ~~recalculated during the fiscal year based on actual full-time~~  
1904 ~~equivalent student membership.~~

1905 (15) ~~(19)~~ EDUCATIONAL ENROLLMENT STABILIZATION PROGRAM.—

1906 (b) The Legislature shall annually appropriate funds in  
1907 the General Appropriations Act to the Department of Education  
1908 for this program in an amount necessary to maintain a projected  
1909 minimum balance of \$250 million at the beginning of the upcoming  
1910 fiscal year. The Department of Education shall use funds as  
1911 appropriated to ensure that based on each recalculation of the  
1912 Florida Education Finance Program pursuant to paragraph (1)(a),  
1913 a school district's funds per unweighted full-time equivalent  
1914 student are not less than the greater of either the school  
1915 district's funds per unweighted full-time equivalent student as  
1916 appropriated in the General Appropriations Act ~~or the school~~  
1917 ~~district's funds per unweighted full-time equivalent student as~~  
1918 ~~recalculated based upon the receipt of the certified taxable~~  
1919 ~~value for school purposes pursuant to s. 1011.62(4).~~

1920 **Section 32. Subsection (2) of section 1011.69, Florida**  
1921 **Statutes, is amended to read:**

1922 1011.69 Equity in School-Level Funding Act.—

1923 (2) District school boards shall allocate to schools  
1924 within the district an average of 90 percent of the funds  
1925 generated by all schools and guarantee that each school receives

at least 80 percent, except schools participating in the Principal Autonomy Program Initiative under s. 1011.6202 are guaranteed to receive at least 90 percent, of the funds generated by that school based upon the Florida Education Finance Program as provided in s. 1011.62 and the General Appropriations Act, including gross state and local funds and discretionary lottery funds, ~~and funds from the school district's current operating discretionary millage levy~~. Total funding for each school shall be recalculated during the year to reflect the revised calculations under the Florida Education Finance Program by the state and the actual weighted full-time equivalent students reported by the school during the full-time equivalent student survey periods designated by the Commissioner of Education. If the district school board is providing programs or services to students funded by federal funds, any eligible students enrolled in the schools in the district shall be provided federal funds.

**Section 33.** Section 1011.71, Florida Statutes, is repealed.

**Section 34.** Section 1011.715, Florida Statutes, is repealed.

**Section 35.** Section 1011.72, Florida Statutes, is repealed.

**Section 36.** Section 1011.73, Florida Statutes, is repealed.

1951       **Section 37. Paragraphs (a) and (c) of subsection (2) and**  
1952 **paragraph (a) of subsection (4) of section 1013.15, Florida**  
1953 **Statutes, are amended to read:**

1954       1013.15 Lease, rental, and lease-purchase of educational  
1955 plants, ancillary plants, and auxiliary facilities and sites.—

1956       (2)(a) A district school board may rent or lease  
1957 educational plants, ancillary plants, and auxiliary facilities  
1958 and sites as defined in s. 1013.01. ~~Educational plants,~~  
1959 ~~ancillary plants, and auxiliary facilities and sites rented or~~  
1960 ~~leased for 1 year or less shall be funded through the operations~~  
1961 ~~budget or funds derived from millage proceeds pursuant to s.~~  
1962 ~~1011.71(2).~~ A lease contract for 1 year or less, when extended  
1963 or renewed beyond a year, becomes a multiple-year lease.  
1964 ~~Operational funds or funds derived from millage proceeds~~  
1965 ~~pursuant to s. 1011.71(2) may be authorized to be expended for~~  
1966 ~~multiple-year leases.~~ All leased educational plants, ancillary  
1967 plants, and auxiliary facilities and sites must be inspected  
1968 before occupancy by the authority having jurisdiction.

1969       1. All newly leased spaces must be inspected and brought  
1970 into compliance with the Florida Building Code pursuant to  
1971 chapter 553 and the life safety codes pursuant to chapter 633,  
1972 before occupancy, using the board's operations budget ~~or funds~~  
1973 ~~derived from millage proceeds pursuant to s. 1011.71(2).~~

1974       2. Plans for renovation or remodeling of leased space  
1975 shall conform to the Florida Building Code and the Florida Fire

HB 789

2026

Prevention Code for educational occupancies or other occupancies, as appropriate and as required in chapters 553 and 633, before occupancy.

3. All leased facilities must be inspected annually for firesafety deficiencies in accordance with the applicable code and have corrections made in accordance with s. 1013.12. Operational funds ~~or funds derived from millage proceeds pursuant to s. 1011.71(2)~~ may be used to correct deficiencies in leased space.

4. When the board declares that a public emergency exists, it may take up to 30 days to bring the leased facility into compliance with the requirements of State Board of Education rules.

(c)1. The term of any lease-purchase agreement, including the initial term and any subsequent renewals, shall not exceed the useful life of the educational facilities and sites for which the agreement is made, or 30 years, whichever is less.

2. The initial term or any renewal term of any lease-purchase agreement shall expire on June 30 of each fiscal year, but may be automatically renewed annually, subject to a board making sufficient annual appropriations therefor. Under no circumstances shall the failure of a board to renew a lease-purchase agreement constitute a default or require payment of any penalty or in any way limit the right of a board to purchase or utilize educational plants, ancillary plants, and auxiliary



2001 facilities and sites similar in function to the educational  
2002 plants, ancillary plants, and auxiliary facilities and sites  
2003 that are the subject of the said lease-purchase agreement.  
2004 Educational plants, ancillary plants, and auxiliary facilities  
2005 and sites being acquired pursuant to a lease-purchase agreement  
2006 shall be exempt from ad valorem taxation.

2007         3. No lease-purchase agreement entered into pursuant to  
2008 this subsection shall constitute a debt, liability, or  
2009 obligation of the state or a board or shall be a pledge of the  
2010 faith and credit of the state or a board.

2011         4. Any lease-purchase agreement entered into pursuant to  
2012 this subsection shall stipulate an annual rate which may consist  
2013 of a principal component and an interest component, provided  
2014 that the maximum interest rate of any interest component payable  
2015 under any such lease-purchase agreement, or any participation or  
2016 certificated portion thereof, shall be calculated in accordance  
2017 with and be governed by the provisions of s. 215.84.

2018         (4) (a) A board may rent or lease existing buildings, or  
2019 space within existing buildings, originally constructed or used  
2020 for purposes other than education, for conversion to use as  
2021 educational facilities. Such buildings rented or leased for 1  
2022 year or less shall be funded through the operations budget ~~or~~  
2023 ~~funds derived from millage pursuant to s. 1011.71(2).~~ A rental  
2024 agreement or lease contract for 1 year or less, when extended or  
2025 renewed beyond a year, becomes a multiple-year rental or lease.

Operational funds ~~or funds derived from millage proceeds pursuant to s. 1011.71(2)~~ may be authorized to be expended for multiple-year rentals or leases. Notwithstanding any other provisions of this section, if a building was constructed in conformance with all applicable building and life safety codes, it shall be deemed to meet the requirements for use and occupancy as an educational facility subject only to the provisions of this subsection.

**Section 38. Subsections (4) through (7) of section 1013.62, Florida Statutes, are renumbered as subsections (3) through (6), respectively, and subsection (1) and present subsection (3) of that section are amended, to read:**

1013.62 Charter schools capital outlay funding.—

(1) Charter school capital outlay funding shall consist of state funds when such funds are appropriated in the General Appropriations Act ~~and revenue resulting from the discretionary millage authorized in s. 1011.71(2).~~

(a) To be eligible to receive capital outlay funds, a charter school must:

1.a. Have been in operation for 2 or more years;

b. Be governed by a governing board established in the state for 2 or more years which operates both charter schools and conversion charter schools within the state;

c. Be an expanded feeder chain of a charter school within the same school district that is currently receiving charter

2051 school capital outlay funds;

2052 d. Have been accredited by a regional accrediting  
2053 association as defined by State Board of Education rule;

2054 e. Serve students in facilities that are provided by a  
2055 business partner for a charter school-in-the-workplace pursuant  
2056 to s. 1002.33(15)(b); or

2057 f. Be operated by a hope operator pursuant to s. 1002.333.

2058 2. Have an annual audit that does not reveal any of the  
2059 financial emergency conditions provided in s. 218.503(1) for the  
2060 most recent fiscal year for which such audit results are  
2061 available.

2062 3. Have not earned two consecutive grades of "F," three  
2063 consecutive grades below a "C," or two consecutive school  
2064 improvement ratings of "Unsatisfactory."

2065 4. Have received final approval from its sponsor pursuant  
2066 to s. 1002.33 for operation during that fiscal year.

2067 5. Serve students in facilities that are not provided by  
2068 the charter school's sponsor.

2069 6. Attest in writing to the department that if the charter  
2070 school is nonrenewed or terminated, any unencumbered funds and  
2071 all equipment and property purchased with public funds shall  
2072 revert pursuant to subsection (4) ~~(5)~~.

2073 (b) A charter school is not eligible to receive capital  
2074 outlay funds if:

2075 1. It was created by the conversion of a public school and

operates in facilities provided by the charter school's sponsor for a nominal fee, or at no charge, or if it is directly or indirectly operated by the school district;

2. It is a developmental research (laboratory) school that receives state funding for capital improvement purposes pursuant to s. 1002.32(9)(d);

3. A member of the governing board, or his or her family member as defined in s. 440.13(1)(b), has an interest in or is an employee of the lessor, excluding charter schools operating pursuant to s. 1002.33(15); or

4. It is a Florida College System institution or state university sponsored charter school that receives state funding for capital improvement purposes pursuant to s. 1002.33(17)(b)2.d.

~~(3) If the school board levies the discretionary millage authorized in s. 1011.71(2), the department shall use the following calculation methodology to determine the amount of revenue that a school district must distribute to each eligible charter school:~~

~~(a) Reduce the total discretionary millage revenue by the school district's annual debt service obligation incurred as of March 1, 2017, which has not been subsequently retired, and any amount of participation requirement pursuant to s. 1013.64(2)(a)8. that is being satisfied by revenues raised by the discretionary millage.~~

~~(b) Divide the school district's adjusted discretionary millage revenue by the district's total capital outlay full-time equivalent membership and the total number of full-time equivalent students of each eligible charter school to determine a capital outlay allocation per full-time equivalent student.~~

~~(c) Multiply the capital outlay allocation per full-time equivalent student by the total number of full-time equivalent students of each eligible charter school to determine the capital outlay allocation for each charter school.~~

~~(d) If applicable, reduce the capital outlay allocation identified in paragraph (c) by the total amount of state funds allocated to each eligible charter school in subsection (2) to determine the maximum calculated capital outlay allocation. The amount of funds a school district must distribute to charter schools shall be as follows:~~

~~1. For fiscal year 2023-2024, the amount is 20 percent of the amount calculated under this paragraph.~~

~~2. For fiscal year 2024-2025, the amount is 40 percent of the amount calculated under this paragraph.~~

~~3. For fiscal year 2025-2026, the amount is 60 percent of the amount calculated under this paragraph.~~

~~4. For fiscal year 2026-2027, the amount is 80 percent of the amount calculated under this paragraph.~~

~~5. For fiscal year 2027-2028, and each fiscal year thereafter, the amount is 100 percent of the amount calculated~~

2126 ~~under this paragraph.~~

2127 ~~(c) School districts shall distribute capital outlay funds~~  
2128 ~~to eligible charter schools no later than February 1 of each~~  
2129 ~~year, as required by this subsection, based on the amount of~~  
2130 ~~funds received by the district school board. School districts~~  
2131 ~~shall distribute any remaining capital outlay funds, as required~~  
2132 ~~by this subsection, upon the receipt of such funds until the~~  
2133 ~~total amount calculated pursuant to this subsection is~~  
2134 ~~distributed.~~

2135  
2136 ~~By October 1 of each year, each school district shall certify to~~  
2137 ~~the department the amount of debt service and participation~~  
2138 ~~requirement that complies with the requirement of paragraph (a)~~  
2139 ~~and can be reduced from the total discretionary millage revenue.~~  
2140 ~~The Auditor General shall verify compliance with the~~  
2141 ~~requirements of paragraph (a) and s. 1011.71(2)(c) during~~  
2142 ~~scheduled operational audits of school districts.~~

2143 **Section 39. Subsections (2) and (3) of section 1013.736,**  
2144 **Florida Statutes, is amended to read:**

2145 1013.736 District Effort Recognition Program.—

2146 (2) ELIGIBILITY.—Annually, the Department of Education  
2147 shall determine each district's compliance with the provisions  
2148 of s. 1003.03 and determine the district's eligibility to  
2149 receive a district effort recognition grant for local school  
2150 facilities projects pursuant to this section. Districts shall be

2151 eligible for a district effort recognition grant based upon  
2152 participation in any of the following:

2153 (a) The district levies a half-cent school capital outlay  
2154 surtax authorized in s. 212.055(6).

2155 (b) The district participates in the levy of the local  
2156 government infrastructure sales surtax authorized in s.  
2157 212.055(2).

2158 ~~(c) The district levies voted millage for capital outlay~~  
2159 ~~purposes as authorized in s. 9, Art. VII of the State~~  
2160 ~~Constitution.~~

2161 (3) DISTRICT EFFORT RECOGNITION PROGRAM.—The department  
2162 shall annually calculate a district effort amount for each  
2163 district by September 1 after each fiscal year. The total amount  
2164 of revenue for the prior year from each revenue levied as  
2165 described in subsection (2) shall be divided by the number of  
2166 months for which revenue was received and multiplied by the  
2167 number of authorized months remaining in each voter referendum.  
2168 The amount so determined for each revenue levied shall be  
2169 totaled. The Department of Revenue shall report the amount of  
2170 voter-approved revenue described in paragraphs (2)(a) and (b).  
2171 The district shall report the amount of revenue described in  
2172 paragraph (2)(b) identified for district fixed capital outlay in  
2173 the prior fiscal year. ~~To determine the amount of revenue levied~~  
2174 ~~pursuant to paragraph (2)(c), the district shall annually report~~  
2175 ~~to the Department of Education the outstanding debt service by~~

~~bond series and date of maturity.~~ The total of annual debt service to maturity remaining as of July 1 of each year shall be added to the other revenues levied pursuant to paragraphs (2) (a) and (b) in determining the total district effort amount. Only the amount of voter-approved revenue described in paragraph (2) (b) which has been identified for district fixed capital outlay from the prior fiscal year shall be used in the calculation.

**Section 40. Section 1011.19, Florida Statutes, is amended to read:**

1011.19 Sources of district school fund.—The district school fund shall consist of funds derived from ~~the district school tax levy;~~ state appropriations; appropriations by county commissioners; local, state, and federal school food service funds; any and all other sources for school purposes; national forest trust funds and other federal sources; and gifts and other sources.

**Section 41. Paragraph (a) of subsection (1) of section 192.0105, Florida Statutes, is amended to read:**

192.0105 Taxpayer rights.—There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The



Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

(a) The right to be sent a notice of proposed property taxes and proposed or adopted non-ad valorem assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and (12)(a) ~~(13)(a)~~, and 200.069). The notice must also inform the taxpayer that the final tax bill may contain additional non-ad valorem assessments (see s. 200.069(9)).

Notwithstanding the right to information contained in this subsection, under s. 197.122 property owners are held to know that property taxes are due and payable annually and are charged with a duty to ascertain the amount of current and delinquent

taxes and obtain the necessary information from the applicable governmental officials.

**Section 42. Subsection (5) of section 193.1142, Florida Statutes, is amended to read:**

193.1142 Approval of assessment rolls.—

(5) Whenever an assessment roll submitted to the department is returned to the property appraiser for additional evaluation, a review notice shall be issued for the express purpose of the adjustment provided in s. 200.065(10) ~~s. 200.065(11)~~.

**Section 43. Subsection (3) of section 197.363, Florida Statutes, is amended to read:**

197.363 Special assessments and service charges; optional method of collection.—

(3) When collected by using the method provided for ad valorem taxes, special assessments shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, penalty for delinquent payment, and issuance of tax certificates and tax deeds for nonpayment, and shall also be subject to the provisions of s. 192.091(2)(b) ~~s. 192.091(2)(b)2~~.

**Section 44. Paragraph (c) of subsection (8) of section 197.3632, Florida Statutes, is amended to read:**

197.3632 Uniform method for the levy, collection, and

2251 enforcement of non-ad valorem assessments.—

2252 (8)

2253 (c) Non-ad valorem assessments shall also be subject to  
2254 the provisions of s. 192.091(2) ~~s. 192.091(2)(b)~~, or the tax  
2255 collector at his or her option shall be compensated for the  
2256 collection of non-ad valorem assessments based on the actual  
2257 cost of collection, whichever is greater. However, a municipal  
2258 or county government shall only compensate the tax collector for  
2259 the actual cost of collecting non-ad valorem assessments.

2260 **Section 45. Paragraph (d) of subsection (2) and paragraph**  
2261 **(c) of subsection (6) of section 212.055, Florida Statutes, are**  
2262 **amended to read:**

2263 212.055 Discretionary sales surtaxes; legislative intent;  
2264 authorization and use of proceeds.—It is the legislative intent  
2265 that any authorization for imposition of a discretionary sales  
2266 surtax shall be published in the Florida Statutes as a  
2267 subsection of this section, irrespective of the duration of the  
2268 levy. Each enactment shall specify the types of counties  
2269 authorized to levy; the rate or rates which may be imposed; the  
2270 maximum length of time the surtax may be imposed, if any; the  
2271 procedure which must be followed to secure voter approval, if  
2272 required; the purpose for which the proceeds may be expended;  
2273 and such other requirements as the Legislature may provide.  
2274 Taxable transactions and administrative procedures shall be as  
2275 provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in

2301 addition, use the proceeds or interest to retire or service  
2302 indebtedness incurred for bonds issued before July 1, 1987, for  
2303 infrastructure purposes, and for bonds subsequently issued to  
2304 refund such bonds. Any use of the proceeds or interest for  
2305 purposes of retiring or servicing indebtedness incurred for  
2306 refunding bonds before July 1, 1999, is ratified.

2307 1. For the purposes of this paragraph, the term  
2308 "infrastructure" means:

2309 a. Any fixed capital expenditure or fixed capital outlay  
2310 associated with the construction, reconstruction, or improvement  
2311 of public facilities that have a life expectancy of 5 or more  
2312 years, any related land acquisition, land improvement, design,  
2313 and engineering costs, and all other professional and related  
2314 costs required to bring the public facilities into service. For  
2315 purposes of this sub-subparagraph, the term "public facilities"  
2316 means facilities as defined in s. 163.3164(41), s. 163.3221(13),  
2317 or s. 189.012(5), and includes facilities that are necessary to  
2318 carry out governmental purposes, including, but not limited to,  
2319 fire stations, general governmental office buildings, and animal  
2320 shelters, regardless of whether the facilities are owned by the  
2321 local taxing authority or another governmental entity.

2322 b. A fire department vehicle, an emergency medical service  
2323 vehicle, a sheriff's office vehicle, a police department  
2324 vehicle, or any other vehicle, and the equipment necessary to  
2325 outfit the vehicle for its official use or equipment that has a

life expectancy of at least 5 years.

c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities, as defined in s. 29.008.

d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s.

252.38. Such improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.

e. Any land acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a

2351 local government or by a special district that enters into a  
2352 written agreement with the local government to provide such  
2353 housing. The local government or special district may enter into  
2354 a ground lease with a public or private person or entity for  
2355 nominal or other consideration for the construction of the  
2356 residential housing project on land acquired pursuant to this  
2357 sub-subparagraph.

2358       f. Instructional technology used solely in a school  
2359 district's classrooms. As used in this sub-subparagraph, the  
2360 term "instructional technology" means an interactive device that  
2361 assists a teacher in instructing a class or a group of students  
2362 and includes the necessary hardware and software to operate the  
2363 interactive device. The term also includes support systems in  
2364 which an interactive device may mount and is not required to be  
2365 affixed to the facilities.

2366       2. For the purposes of this paragraph, the term "energy  
2367 efficiency improvement" means any energy conservation and  
2368 efficiency improvement that reduces consumption through  
2369 conservation or a more efficient use of electricity, natural  
2370 gas, propane, or other forms of energy on the property,  
2371 including, but not limited to, air sealing; installation of  
2372 insulation; installation of energy-efficient heating, cooling,  
2373 or ventilation systems; installation of solar panels; building  
2374 modifications to increase the use of daylight or shade;  
2375 replacement of windows; installation of energy controls or

2376 energy recovery systems; installation of electric vehicle  
2377 charging equipment; installation of systems for natural gas fuel  
2378 as defined in s. 206.9951; and installation of efficient  
2379 lighting equipment.

2380         3. Notwithstanding any other provision of this subsection,  
2381 a local government infrastructure surtax imposed or extended  
2382 after July 1, 1998, may allocate up to 15 percent of the surtax  
2383 proceeds for deposit into a trust fund within the county's  
2384 accounts created for the purpose of funding economic development  
2385 projects having a general public purpose of improving local  
2386 economies, including the funding of operational costs and  
2387 incentives related to economic development. The ballot statement  
2388 must indicate the intention to make an allocation under the  
2389 authority of this subparagraph.

2390         4. Surtax revenues that are shared with eligible charter  
2391 schools pursuant to paragraph (c) shall be allocated among such  
2392 schools based on each school's proportionate share of total  
2393 school district capital outlay full-time equivalent enrollment  
2394 as adopted by the education estimating conference established in  
2395 s. 216.136. Surtax revenues must be expended by the charter  
2396 school in a manner consistent with the allowable uses provided  
2397 in s. 1013.62(3) ~~s. 1013.62(4)~~. All revenues and expenditures  
2398 shall be accounted for in a charter school's monthly or  
2399 quarterly financial statement pursuant to s. 1002.33(9). If a  
2400 school's charter is not renewed or is terminated and the school



2401 is dissolved under the provisions of law under which the school  
2402 was organized, any unencumbered funds received under this  
2403 paragraph shall revert to the sponsor.

2404 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

2405 (c) The resolution providing for the imposition of the  
2406 surtax must set forth a plan for use of the surtax proceeds for  
2407 fixed capital expenditures or fixed capital costs associated  
2408 with the construction, reconstruction, or improvement of school  
2409 facilities and campuses which have a useful life expectancy of 5  
2410 or more years, and any land acquisition, land improvement,  
2411 design, and engineering costs related thereto, or any purchase,  
2412 lease-purchase, lease, or maintenance of school buses, as  
2413 defined in s. 1006.25, which have a life expectancy of 5 years  
2414 or more. Additionally, the plan shall include the costs of  
2415 retrofitting and providing for technology implementation,  
2416 including hardware and software, for the various sites within  
2417 the school district. Surtax revenues may be used to service bond  
2418 indebtedness to finance projects authorized by this subsection,  
2419 and any interest accrued thereto may be held in trust to finance  
2420 such projects. Neither the proceeds of the surtax nor any  
2421 interest accrued thereto shall be used for operational expenses.  
2422 Surtax revenues shared with charter schools shall be shared  
2423 based on their proportionate share of total school district  
2424 capital outlay full-time equivalent enrollment as adopted by the  
2425 education estimating conference established in s. 216.136 and

expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(3) ~~s. 1013.62(4)~~. All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9). The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. 1013.62(1). If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this subsection shall revert to the sponsor.

**Section 46. Subsection (3) of section 218.63, Florida Statutes, is amended to read:**

218.63 Participation requirements.—

(3) A county or municipality may not participate in the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(12)(e) ~~s. 200.065(13)(e)~~.

**Section 47. Paragraphs (c) and (d) of subsection (3) of section 373.536, Florida Statutes, are amended to read:**

373.536 District budget and hearing thereon.—

(3) BUDGET HEARINGS AND WORKSHOPS; NOTICE.—

(c) The tentative budget shall be adopted in accordance with the provisions of s. 200.065; however, if the mailing of the notice of proposed property taxes is delayed beyond

September 3 in any county in which the district lies, the district shall advertise its intention to adopt a tentative budget and millage rate, pursuant to s. 200.065(3)(d) ~~s. 200.065(3)(g)~~, in a newspaper of general paid circulation in that county.

(d) As provided in s. 200.065(2)(d), the board shall publish one or more notices of its intention to adopt a final budget for the district for the ensuing fiscal year. The notice shall appear adjacent to an advertisement that sets forth the tentative budget in a format meeting the budget summary requirements of s. 129.03(3)(b). The district shall not include expenditures of federal special revenues and state special revenues when preparing the statement required by s. 200.065(3)(j) ~~s. 200.065(3)(l)~~. The notice and advertisement shall be published in one or more newspapers having a combined general paid circulation in each county in which the district lies. Districts may include explanatory phrases and examples in budget advertisements published under s. 200.065 to clarify or illustrate the effect that the district budget may have on ad valorem taxes.

**Section 48. Subsection (6) of section 402.22, Florida Statutes, is amended to read:**

402.22 Education program for students who reside in residential care facilities operated by the Department of Children and Families or the Agency for Persons with

Disabilities.—

(6) Notwithstanding the provisions of s. 1001.42(4)(m), the educational program at the Marianna Sunland Center in Jackson County shall be operated by the Department of Education, either directly or through grants or contractual agreements with other public educational agencies. The annual state allocation to any such agency shall be computed pursuant to s. 101.62(1), (2), and (14) ~~s. 1011.62(1), (2), and (18)~~ and allocated in the amount that would have been provided the local school district in which the residential facility is located.

**Section 49. Paragraph (f) of subsection (3) of section 1002.37, Florida Statutes, is amended to read:**

1002.37 The Florida Virtual School.—

(3) Funding for the Florida Virtual School shall be provided as follows:

(f) The Florida Virtual School shall receive state funds for operating purposes as provided in the General Appropriations Act. The calculation to determine the amount of state funds includes: the sum of the basic amount for current operations established in s. 1011.62(1)(n), ~~the discretionary millage compression supplement established in s. 1011.62(5), the state-funded discretionary contribution established in s. 1011.62(6),~~ a per-full-time equivalent share of the exceptional student education guaranteed allocation established in s. 1011.62(5) ~~s. 1011.62(8)~~, and the mental health assistance allocation

established in s. 1011.62(10) ~~s. 1011.62(13)~~.

**Section 50. Paragraphs (a) and (b) of subsection (12) of section 1002.394, Florida Statutes, are amended to read:**

1002.394 The Family Empowerment Scholarship Program.—

(12) SCHOLARSHIP FUNDING AND PAYMENT.—

(a)1. The calculated scholarship amount for a participating student determined eligible pursuant to paragraph (3)(a) shall be based upon the grade level and school district in which the student was assigned as 100 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic program established pursuant to s. 1011.62(1)(c)1., plus a per-full-time equivalent share of funds for the categorical programs established in s. 1011.62(4)(a) ~~s. 1011.62(5), (7)(a), and (16)~~, as funded in the General Appropriations Act.

2.a. For renewing scholarship students, the organization must verify the student's continued eligibility to participate in the scholarship program at least 30 days before each payment. Upon receiving the verified list of eligible scholarship students, the department shall release, from state funds only, the amount calculated pursuant to subparagraph 1. to the organization for deposit into the student's account in quarterly payments no later than August 1, November 1, February 1, and April 1 of each school year in which the scholarship is in force.

b. For new scholarship students, the organization must verify the student's eligibility to participate in the scholarship program at least 30 days before each payment. Upon receiving the verified list of eligible scholarship students, the department shall release, from state funds only, the amount calculated pursuant to subparagraph 1. to the organization for deposit into the student's account in quarterly payments no later than September 1, November 1, February 1, and April 1 of each school year in which the scholarship is in force. For a student exiting a Department of Juvenile Justice commitment program who chooses to participate in the scholarship program, the amount calculated pursuant to subparagraph 1. must be transferred from the school district in which the student last attended a public school before commitment to the Department of Juvenile Justice.

c. The department is authorized to release the state funds contingent upon verification that the organization will comply with s. 1002.395(6)(1) based upon the organization's submitted verified list of eligible scholarship students pursuant to s. 1002.395.

3. The initial payment shall be made after the organization's verification of admission acceptance, and subsequent payments shall be made upon verification of continued enrollment and attendance at the participating private school. Payments for tuition and fees for full-time enrollment shall be

made within 7 business days after approval by the parent pursuant to paragraph (10)(a) and the private school pursuant to paragraph (9)(b). Payment must be by funds transfer or any other means of payment that the department deems to be commercially viable or cost-effective. An organization shall ensure that the parent has approved a funds transfer before any scholarship funds are deposited.

4. An organization may not transfer any funds to an account of a student determined eligible pursuant to paragraph (3)(a) which has a balance in excess of \$24,000.

(b)1. For the 2024-2025 school year, the maximum number of scholarships funded under paragraph (3)(b) shall be 72,615. Beginning in the 2025-2026 school year, the maximum number of scholarships funded under paragraph (3)(b) shall annually increase by 5 percent of the state's total exceptional student education full-time equivalent student membership, not including gifted students. The maximum number of scholarships funded shall increase by 1 percent of the state's total exceptional student education full-time equivalent student membership, not including gifted students, in the school year following any school year in which the number of scholarships funded exceeds 95 percent of the number of available scholarships for that school year. An eligible student who meets any of the following requirements shall be excluded from the maximum number of students if the student:

2576           a. Received specialized instructional services under the  
2577 Voluntary Prekindergarten Education Program pursuant to s.  
2578 1002.66 during the previous school year and the student has a  
2579 current IEP developed by the district school board in accordance  
2580 with rules of the State Board of Education;

2581           b. Is a dependent child of a law enforcement officer or a  
2582 member of the United States Armed Forces, a foster child, or an  
2583 adopted child; or

2584           c. Spent the prior school year in attendance at a Florida  
2585 public school or the Florida School for the Deaf and the Blind.  
2586 For purposes of this subparagraph, the term "prior school year  
2587 in attendance" means that the student was enrolled and reported  
2588 by:

2589           (I) A school district for funding during either the  
2590 preceding October or February full-time equivalent student  
2591 membership surveys in kindergarten through grade 12, which  
2592 includes time spent in a Department of Juvenile Justice  
2593 commitment program if funded under the Florida Education Finance  
2594 Program;

2595           (II) The Florida School for the Deaf and the Blind during  
2596 the preceding October or February full-time equivalent student  
2597 membership surveys in kindergarten through grade 12;

2598           (III) A school district for funding during the preceding  
2599 October or February full-time equivalent student membership  
2600 surveys, was at least 4 years of age when enrolled and reported,



and was eligible for services under s. 1003.21(1)(e); or

(IV) Received a John M. McKay Scholarship for Students with Disabilities in the 2021-2022 school year.

2. For a student who has a Level I to Level III matrix of services or a diagnosis by a physician or psychologist, the calculated scholarship amount for a student participating in the program must be based upon the grade level and school district in which the student would have been enrolled as the total funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic exceptional student education program pursuant to s. 1011.62(1)(c) and (d), plus a per full-time equivalent share of funds for the categorical programs established in s. 1011.62(4)(a) and (5) ~~s. 1011.62(5), (7)(a), (8), and (16)~~, as funded in the General Appropriations Act. For the categorical program established in s. 1011.62(5) ~~s. 1011.62(8)~~, the funds must be allocated based on the school district's average exceptional student education guaranteed allocation funds per exceptional student education full-time equivalent student.

3. For a student with a Level IV or Level V matrix of services, the calculated scholarship amount must be based upon the school district to which the student would have been assigned as the total funds per full-time equivalent for the Level IV or Level V exceptional student education program pursuant to s. 1011.62(1)(c)2.a. or b., plus a per-full time

equivalent share of funds for the categorical programs established in s. 1011.62(4)(a) ~~s. 1011.62(5), (7)(a), and (16)~~, as funded in the General Appropriations Act.

4. For a student who received a Gardiner Scholarship pursuant to former s. 1002.385 in the 2020-2021 school year, the amount shall be the greater of the amount calculated pursuant to subparagraph 2. or the amount the student received for the 2020-2021 school year.

5. For a student who received a John M. McKay Scholarship pursuant to former s. 1002.39 in the 2020-2021 school year, the amount shall be the greater of the amount calculated pursuant to subparagraph 2. or the amount the student received for the 2020-2021 school year.

6. The organization must verify the student's eligibility to participate in the scholarship program at least 30 days before each payment.

7.a. For renewing scholarship students, upon receiving the verified list of eligible scholarship students, the department shall release, from state funds only, the amount calculated pursuant to subparagraph 1. to the organization for deposit into the student's account in quarterly payments no later than August 1, November 1, February 1, and April 1 of each school year in which the scholarship is in force.

b. For new scholarship students, upon receiving the verified list of eligible scholarship students, the department

2651 shall release, from state funds only, the amount calculated  
2652 pursuant to subparagraph 1. to the organization for deposit into  
2653 the student's account in quarterly payments no later than  
2654 September 1, November 1, February 1, and April 1 of each school  
2655 year in which the scholarship is in force.

2656       8. If a scholarship student is attending an eligible  
2657 private school full time, the initial payment shall be made  
2658 after the organization's verification of admission acceptance,  
2659 and subsequent payments shall be made upon verification of  
2660 continued enrollment and attendance at the eligible private  
2661 school. Payments for tuition and fees for full-time enrollment  
2662 shall be made within 7 business days after approval by the  
2663 parent pursuant to paragraph (10)(b) and the private school  
2664 pursuant to paragraph (9)(b).

2665       9. Accrued interest in the student's account is in  
2666 addition to, and not part of, the awarded funds. Program funds  
2667 include both the awarded funds and accrued interest.

2668       10. The organization may develop a system for payment of  
2669 benefits by funds transfer, including, but not limited to, debit  
2670 cards, electronic payment cards, or any other means of payment  
2671 which the department deems to be commercially viable or cost-  
2672 effective. A student's scholarship award may not be reduced for  
2673 debit card or electronic payment fees. Commodities or services  
2674 related to the development of such a system must be procured by  
2675 competitive solicitation unless they are purchased from a state

term contract pursuant to s. 287.056.

11. An organization may not transfer any funds to an account of a student determined to be eligible pursuant to paragraph (3)(b) which has a balance in excess of \$50,000.

12. Moneys received pursuant to this section do not constitute taxable income to the qualified student or the parent of the qualified student.

**Section 51. Paragraph (b) of subsection (6) of section 1002.45, Florida Statutes, is amended to read:**

1002.45 Virtual instruction programs.—

(6) VIRTUAL INSTRUCTION PROGRAM AND VIRTUAL CHARTER SCHOOL FUNDING.—

(b) Students enrolled in a virtual instruction program shall be funded in the Florida Education Finance Program as provided in the General Appropriations Act. The calculation to determine the amount of funds for each student through the Florida Education Finance Program shall include the sum of the basic amount for current operations established in s.

1011.62(1)(n) and all categorical programs except for the categorical programs established in ss. 1011.62(4) and (9), 1011.68, and 1011.685 ~~ss. 1011.62(7), (12), and (16), 1011.68, and 1011.685~~. Students residing outside of the school district reporting the full-time equivalent virtual student shall be funded from state funds only.

**Section 52. Subsections (2) through (5) of section**

2701 **1003.4203, Florida Statutes, are amended to read:**

2702       1003.4203 Digital materials, CAPE Digital Tool  
2703 certificates, CAPE industry certifications, and technical  
2704 assistance.—

2705       (2) CAPE DIGITAL TOOL CERTIFICATES.—The department shall  
2706 identify, in the CAPE Industry Certification Funding List under  
2707 ss. 1003.492 and 1008.44, CAPE Digital Tool certificates that  
2708 indicate a student's digital skills. The department shall notify  
2709 each school district when the certificates are available. The  
2710 certificates shall be made available to all public elementary  
2711 grades students. Targeted skills to be mastered for the  
2712 certificate include digital skills that are necessary to the  
2713 student's academic work and skills the student may need in  
2714 future employment. CAPE Digital Tool certificates earned by  
2715 students are eligible for additional funding pursuant to s.  
2716 1011.62(13) ~~s. 1011.62(17)~~.

2717       (3) BASIC CAPE INDUSTRY CERTIFICATIONS.—

2718       (a) CAPE industry certifications, issued to middle school  
2719 and high school students, which do not articulate for college  
2720 credit, are eligible for additional funding pursuant to s.  
2721 1011.62(13) ~~s. 1011.62(17)~~. Each approved industry certification  
2722 must be specifically identified in the CAPE Industry  
2723 Certification Funding List as a CAPE Basic Non-articulated  
2724 industry certification.

2725       (b) CAPE industry certifications, issued to high school

students, which articulate for college credit, are eligible for additional funding pursuant to s. 1011.62(13) ~~s. 1011.62(17)~~. Each approved industry certification must be specifically identified in the CAPE Industry Certification Funding List as a CAPE Basic Articulated industry certification.

(4) CAPE ACCELERATION.—Industry certifications that articulate for 15 or more college credit hours and, if successfully completed, are eligible for additional funding pursuant to s. 1011.62(13) ~~s. 1011.62(17)~~. Each approved industry certification must be specifically identified in the CAPE Industry Certification Funding List as a CAPE Acceleration industry certification.

(5) CAPE PATHWAYS.—Industry certifications issued to high school students who complete at least three courses and an industry certification in a single career and technical education program or program of study and who exit with a standard high school diploma are eligible for additional funding pursuant to s. 1011.62(13) ~~s. 1011.62(17)~~. Each approved industry certification must be specifically identified in the CAPE Industry Certification Funding List as a CAPE Pathways industry certification.

**Section 53. Subsection (3) of section 1003.4935, Florida Statutes, is amended to read:**

1003.4935 Middle grades career and professional academy courses and career-themed courses.—

(3) CAPE industry certifications offered in the middle grades that are included on the CAPE Industry Certification Funding List, if earned by students, are eligible for additional funding pursuant to s. 1011.62(13) ~~s. 1011.62(17)~~.

**Section 54. Section 1006.12, Florida Statutes, is amended to read:**

1006.12 Safe-school officers at each public school.—For the protection and safety of school personnel, property, students, and visitors, each district school board and school district superintendent shall partner with law enforcement agencies or security agencies to establish or assign one or more safe-school officers at each school facility within the district, including charter schools. A district school board must collaborate with charter school governing boards to facilitate charter school access to all safe-school officer options available under this section. The school district may implement any combination of the options in subsections (1)–(4) to best meet the needs of the school district and charter schools.

(1) SCHOOL RESOURCE OFFICER.—A school district may establish school resource officer programs through a cooperative agreement with law enforcement agencies.

(a) School resource officers shall undergo criminal background checks, drug testing, and a psychological evaluation and be certified law enforcement officers, as defined in s.

2776 943.10(1), who are employed by a law enforcement agency as  
2777 defined in s. 943.10(4). The powers and duties of a law  
2778 enforcement officer shall continue throughout the employee's  
2779 tenure as a school resource officer.

2780 (b) School resource officers shall abide by district  
2781 school board policies and shall consult with and coordinate  
2782 activities through the school principal, but shall be  
2783 responsible to the law enforcement agency in all matters  
2784 relating to employment, subject to agreements between a district  
2785 school board and a law enforcement agency. The agreements shall  
2786 identify the entity responsible for maintaining records relating  
2787 to training. Activities conducted by the school resource officer  
2788 which are part of the regular instructional program of the  
2789 school shall be under the direction of the school principal.

2790 (2) SCHOOL SAFETY OFFICER.—A school district may  
2791 commission one or more school safety officers for the protection  
2792 and safety of school personnel, property, and students within  
2793 the school district. The district school superintendent may  
2794 recommend, and the district school board may appoint, one or  
2795 more school safety officers.

2796 (a) School safety officers shall undergo criminal  
2797 background checks, drug testing, and a psychological evaluation  
2798 and be law enforcement officers, as defined in s. 943.10(1),  
2799 certified under chapter 943 and employed by either a law  
2800 enforcement agency or by the district school board. If the



officer is employed by the district school board, the district school board is the employing agency for purposes of chapter 943, and must comply with that chapter.

(b) A school safety officer has and shall exercise the power to make arrests for violations of law on district school board property or on property owned or leased by a charter school under a charter contract, as applicable, and to arrest persons, whether on or off such property, who violate any law on such property under the same conditions that deputy sheriffs are authorized to make arrests. A school safety officer has the authority to carry weapons when performing his or her official duties.

(c) School safety officers must complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. The training shall improve officers' knowledge and skills as first responders to incidents involving students with emotional disturbance or mental illness, including de-escalation skills to ensure student and officer safety.

(d) A district school board may enter into mutual aid agreements with one or more law enforcement agencies as provided in chapter 23. A school safety officer's salary may be paid jointly by the district school board and the law enforcement agency, as mutually agreed to.

(3) SCHOOL GUARDIAN.—

(a) At the school district's or the charter school governing board's discretion, as applicable, pursuant to s. 30.15, a school district or charter school governing board may participate in the Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel Guardian Program to meet the requirement of establishing a safe-school officer. The following individuals may serve as a school guardian, in support of school-sanctioned activities for purposes of s. 790.115, upon satisfactory completion of the requirements under s. 30.15(1)(k) and certification by a sheriff:

1. A school district employee or personnel, as defined under s. 1012.01, or a charter school employee, as provided under s. 1002.33(12)(a), who volunteers to serve as a school guardian in addition to his or her official job duties; or

2. An employee of a school district or a charter school who is hired for the specific purpose of serving as a school guardian.

(b) Before appointing an individual as a school guardian, the school district or charter school shall contact the Department of Law Enforcement and review all information maintained under s. 30.15(1)(k)3.c. related to the individual.

(c) The department shall provide to the Department of Law Enforcement any information relating to a school guardian received pursuant to subsection (5).

(4) SCHOOL SECURITY GUARD.—A school district or charter

2851 school governing board may contract with a security agency as  
2852 defined in s. 493.6101(18) to employ as a school security guard  
2853 an individual who holds a Class "D" and Class "G" license  
2854 pursuant to chapter 493, provided the following training and  
2855 contractual conditions are met:

2856       (a) An individual who serves as a school security guard,  
2857 for purposes of satisfying the requirements of this section,  
2858 must:

2859       1. Demonstrate completion of 144 hours of required  
2860 training conducted by a sheriff pursuant to s. 30.15(1)(k)2.

2861       2. Pass a psychological evaluation administered by a  
2862 psychologist licensed under chapter 490 and designated by the  
2863 Department of Law Enforcement and submit the results of the  
2864 evaluation to the sheriff's office and school district, charter  
2865 school governing board, or employing security agency, as  
2866 applicable. The Department of Law Enforcement is authorized to  
2867 provide the sheriff's office, school district, charter school  
2868 governing board, or employing security agency with mental health  
2869 and substance abuse data for compliance with this paragraph.

2870       3. Submit to and pass an initial drug test and subsequent  
2871 random drug tests in accordance with the requirements of s.  
2872 112.0455 and the sheriff's office, school district, charter  
2873 school governing board, or employing security agency, as  
2874 applicable.

2875       4. Be approved to work as a school security guard by the

sheriff of each county in which the school security guard will be assigned to a school before commencing work at any school in that county. The sheriff's approval authorizes the security agency to assign the school security guard to any school in the county, and the sheriff's approval is not limited to any particular school.

5. Successfully complete ongoing training, weapon inspection, and firearm qualification conducted by a sheriff pursuant to s. 30.15(1)(k)2.e. on at least an annual basis and provide documentation to the sheriff's office, school district, charter school governing board, or employing security agency, as applicable.

(b) The contract between a security agency and a school district or a charter school governing board regarding requirements applicable to school security guards serving in the capacity of a safe-school officer for purposes of satisfying the requirements of this section shall define the entity or entities responsible for maintaining records relating to training, inspection, and firearm qualification.

(c) School security guards serving in the capacity of a safe-school officer pursuant to this subsection are in support of school-sanctioned activities for purposes of s. 790.115, and must aid in the prevention or abatement of active assailant incidents on school premises.

(d) The Office of Safe Schools shall provide the

Department of Law Enforcement any information related to a school security guard that the office receives pursuant to subsection (5).

(5) NOTIFICATION.—The district school superintendent or charter school administrator, or a respective designee shall notify the county sheriff and the Office of Safe Schools immediately after, but no later than 72 hours after:

(a) A safe-school officer is dismissed for misconduct or is otherwise disciplined.

(b) A safe-school officer discharges his or her firearm in the exercise of the safe-school officer's duties, other than for training purposes.

(6) CRISIS INTERVENTION TRAINING.—Each safe-school officer who is also a sworn law enforcement officer shall complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. The training must improve the officer's knowledge and skills as a first responder to incidents involving students with emotional disturbance or mental illness, including de-escalation skills to ensure student and officer safety.

(7) LIMITATIONS.—An individual must satisfy the background screening, psychological evaluation, and drug test requirements and be approved by the sheriff before participating in any training required by s. 30.15(1)(k), which may be conducted only

by a sheriff.

(8) EXEMPTION.—Any information that would identify whether a particular individual has been appointed as a safe-school officer pursuant to this section held by a law enforcement agency, school district, or charter school is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

If a district school board, through its adopted policies, procedures, or actions, denies a charter school access to any safe-school officer options pursuant to this section, the school district must assign a school resource officer or school safety officer to the charter school. Under such circumstances, the charter school's share of the costs of the school resource officer or school safety officer may not exceed the safe school allocation funds provided to the charter school pursuant to s. 1011.62(9) ~~s. 1011.62(12)~~ and shall be retained by the school district.

**Section 55. Paragraph (a) of subsection (2) and paragraph (b) of subsection (3) of section 1010.20, Florida Statutes, are amended to read:**

1010.20 Cost accounting and reporting for school districts.—

(2) COST REPORTING.—

(a) Each district shall report on a district-aggregate basis expenditures for inservice training pursuant to s.

HB 789

2026

1011.62(3) and for categorical programs as provided in s.  
1011.62(14) ~~s. 1011.62(18)~~.

(3) PROGRAM EXPENDITURE REQUIREMENTS.—

(b) Funds for inservice training established in s.  
1011.62(3) and for categorical programs established in s.  
1011.62(14) ~~s. 1011.62(18)~~ shall be expended for the costs of  
the identified programs as provided by law and in accordance  
with the rules of the State Board of Education.

**Section 56. Section 1011.15, Florida Statutes, is amended  
to read:**

1011.15 Obligations to eliminate major emergency  
conditions.—The district school board of any district  
experiencing a major emergency condition in an existing school  
plant that demands immediate correction in order to prevent  
further damage to the building or equipment or to eliminate a  
safety hazard that constitutes an immediate danger to the  
students and other occupants is authorized to create an  
obligation for a period of 1 year by way of anticipation of  
revenues for capital outlay purposes accruing on a current basis  
without pledging the credit of the district. Such obligation may  
be extended from year to year with the consent of the lender for  
a period not to exceed 4 years, or for a total of 5 years  
including the initial year of the loan. Obligations occurring  
under this section may be repaid from funds ~~to be received from~~  
~~taxes authorized by s. 1011.71(2) and from any other funds~~

2976 available to the district school board for the purpose under the  
2977 following conditions:

2978 (1) DISTRICT SCHOOL BOARD TO ADOPT PROPOSAL.—When the  
2979 district school board proposes to incur obligations of the  
2980 nature authorized in this section, it shall adopt and spread  
2981 upon its minutes a resolution fully describing the emergency  
2982 condition outlined above, giving the nature of the obligations  
2983 to be incurred, stating the plan of payment, and providing that  
2984 such funds will be budgeted during the period of the loan from  
2985 the current revenue to retire the obligations maturing during  
2986 the year. This plan of payment shall not extend over a period  
2987 longer than 1 year.

2988 (2) INTEREST-BEARING NOTES AUTHORIZED.—Each district  
2989 school board which has authorized the incurring of the  
2990 obligations as provided in this section shall issue interest-  
2991 bearing notes for the obligations. The notes shall provide the  
2992 terms of payment and shall not bear interest in excess of the  
2993 rate authorized in s. 1010.59.

2994 **Section 57. Paragraph (b) of subsection (6) of section**  
2995 **1011.18, Florida Statutes, is amended to read:**

2996 1011.18 School depositories; payments into and withdrawals  
2997 from depositories.—

2998 (6) EXEMPTION FOR SELF-INSURANCE PROGRAMS AND THIRD-PARTY  
2999 ADMINISTERED EMPLOYEES' FRINGE BENEFIT PROGRAMS.—

3000 (b) The district school board may contract with an



3001 insurance company or professional administrator who holds a  
3002 valid certificate of authority issued by the Office of Insurance  
3003 Regulation of the Financial Services Commission to provide any  
3004 services that a third-party administrator is authorized by law  
3005 to perform. Pursuant to such contract, the district school board  
3006 may advance or remit money to the administrator to be deposited  
3007 in a designated special checking account for paying claims  
3008 against the district school board under its self-insurance  
3009 programs, and remitting premiums to the providers of insured  
3010 benefits on behalf of the district school board and the  
3011 participants in such programs, and otherwise fulfilling the  
3012 obligations imposed upon the administrator by law and the  
3013 contractual agreements between the district school board and the  
3014 administrator. The special checking account shall be maintained  
3015 in a designated district school depository. The district school  
3016 board may replenish such account as often as necessary upon the  
3017 presentation by the service organization of documentation for  
3018 claims or premiums due paid equal to the amount of the requested  
3019 reimbursement. Such replenishment shall be made by a warrant  
3020 signed by the chair of the district school board and  
3021 countersigned by the district school superintendent. Such  
3022 replenishment may be made by electronic, telephonic, or other  
3023 medium, and each transfer shall be confirmed in writing and  
3024 signed by the district school superintendent or his or her  
3025 designee. The provisions of strict accountability of all funds

and an annual audit by an independent certified public accountant as provided in s. 1001.42(12)(j) ~~s. 1001.42(12)(k)~~ apply to this subsection.

**Section 58. Paragraph (b) of subsection (3) of section 1012.22, Florida Statutes, is amended to read:**

1012.22 Public school personnel; powers and duties of the district school board.—The district school board shall:

(3)

(b) Appearances before the board.—If a district school superintendent appears before the state board to provide an update under s. 1011.62(11)(e) ~~s. 1011.62(14)(e)~~, the state board must require that the president of the collective bargaining unit that represents the school district also must appear.

**Section 59. Paragraph (a) of subsection (2), paragraph (e) of subsection (3), and paragraph (b) of subsection (6) of section 1013.64, Florida Statutes, are amended to read:**

1013.64 Funds for comprehensive educational plant needs; construction cost maximums for school district capital projects.—Allocations from the Public Education Capital Outlay and Debt Service Trust Fund to the various boards for capital outlay projects shall be determined as follows:

(2)(a) The department shall establish, as a part of the Public Education Capital Outlay and Debt Service Trust Fund, a separate account, in an amount determined by the Legislature, to

be known as the "Special Facility Construction Account." The Special Facility Construction Account shall be used to provide necessary construction funds to school districts which have urgent construction needs but which lack sufficient resources at present, and cannot reasonably anticipate sufficient resources within the period of the next 3 years, for these purposes from currently authorized sources of capital outlay revenue. A school district requesting funding from the Special Facility Construction Account shall submit one specific construction project, not to exceed one complete educational plant, to the Special Facility Construction Committee. A district may not receive funding for more than one approved project in any 3-year period or while any portion of the district's participation requirement is outstanding. The first year of the 3-year period shall be the first year a district receives an appropriation. The department shall encourage a construction program that reduces the average size of schools in the district. The request must meet the following criteria to be considered by the committee:

1. The project must be deemed a critical need and must be recommended for funding by the Special Facility Construction Committee. Before developing construction plans for the proposed facility, the district school board must request a preapplication review by the Special Facility Construction Committee or a project review subcommittee convened by the chair

of the committee to include two representatives of the department and two staff members from school districts not eligible to participate in the program. A school district may request a preapplication review at any time; however, if the district school board seeks inclusion in the department's next annual capital outlay legislative budget request, the preapplication review request must be made before February 1. Within 90 days after receiving the preapplication review request, the committee or subcommittee must meet in the school district to review the project proposal and existing facilities. To determine whether the proposed project is a critical need, the committee or subcommittee shall consider, at a minimum, the capacity of all existing facilities within the district as determined by the Florida Inventory of School Houses; the district's pattern of student growth; the district's existing and projected capital outlay full-time equivalent student enrollment as determined by the demographic, revenue, and education estimating conferences established in s. 216.136; the district's existing satisfactory student stations; the use of all existing district property and facilities; grade level configurations; and any other information that may affect the need for the proposed project.

2. The construction project must be recommended in the most recent survey or survey amendment cooperatively prepared by the district and the department, and approved by the department

3101 under the rules of the State Board of Education. If a district  
3102 employs a consultant in the preparation of a survey or survey  
3103 amendment, the consultant may not be employed by or receive  
3104 compensation from a third party that designs or constructs a  
3105 project recommended by the survey.

3106         3. The construction project must appear on the district's  
3107 approved project priority list under the rules of the State  
3108 Board of Education.

3109         4. The district must have selected and had approved a site  
3110 for the construction project in compliance with s. 1013.36 and  
3111 the rules of the State Board of Education.

3112         5. The district shall have developed a district school  
3113 board adopted list of facilities that do not exceed the norm for  
3114 net square feet occupancy requirements under the State  
3115 Requirements for Educational Facilities, using all possible  
3116 programmatic combinations for multiple use of space to obtain  
3117 maximum daily use of all spaces within the facility under  
3118 consideration.

3119         6. Upon construction, the total cost per student station,  
3120 including change orders, must not exceed the cost per student  
3121 station as provided in subsection (6) unless approved by the  
3122 Special Facility Construction Committee. At the discretion of  
3123 the committee, costs that exceed the cost per student station  
3124 for special facilities may include legal and administrative  
3125 fees, the cost of site improvements or related offsite

improvements, the cost of complying with public shelter and hurricane hardening requirements, cost overruns created by a disaster as defined in s. 252.34(2), costs of security enhancements approved by the school safety specialist, and unforeseeable circumstances beyond the district's control.

7. There shall be an agreement signed by the district school board stating that it will advertise for bids within 30 days of receipt of its encumbrance authorization from the department.

~~8. For construction projects for which Special Facilities Construction Account funding is sought before the 2019-2020 fiscal year, the district shall, at the time of the request and for a continuing period necessary to meet the district's participation requirement, levy the maximum millage against its nonexempt assessed property value as allowed in s. 1011.71(2) or shall raise an equivalent amount of revenue from the school capital outlay surtax authorized under s. 212.055(6). Beginning with construction projects for which Special Facilities Construction Account funding is sought in the 2019-2020 fiscal year, the district shall, for a minimum of 3 years before submitting the request and for a continuing period necessary to meet its participation requirement, levy the maximum millage against the district's nonexempt assessed property value as authorized under s. 1011.71(2) or shall raise an equivalent amount of revenue from the school capital outlay surtax~~

3151 ~~authorized under s. 212.055(6). Any district with a new or~~  
3152 ~~active project, funded under the provisions of this subsection,~~  
3153 ~~shall be required to budget no more than the value of 1 mill per~~  
3154 ~~year to the project until the district's participation~~  
3155 ~~requirement relating to the local discretionary capital~~  
3156 ~~improvement millage or the equivalent amount of revenue from the~~  
3157 ~~school capital outlay surtax is satisfied.~~

3158 8.9. If a contract has not been signed 90 days after the  
3159 advertising of bids, the funding for the specific project shall  
3160 revert to the Special Facility New Construction Account to be  
3161 reallocated to other projects on the list. However, an  
3162 additional 90 days may be granted by the commissioner.

3163 9.10. The department shall certify the inability of the  
3164 district to fund the survey-recommended project over a  
3165 continuous 3-year period using projected capital outlay revenue  
3166 derived from s. 9(d), Art. XII of the State Constitution, as  
3167 amended, and paragraph (3)(a) of this section, ~~and s.~~  
3168 ~~1011.71(2).~~

3169 10.11. The district shall have on file with the department  
3170 an adopted resolution acknowledging its commitment to satisfy  
3171 its participation requirement, which is equivalent to all  
3172 unencumbered and future revenue acquired from s. 9(d), Art. XII  
3173 of the State Constitution, as amended, and paragraph (3)(a) of  
3174 this section, ~~and s. 1011.71(2), in the year of the initial~~  
3175 ~~appropriation and for the 2 years immediately following the~~

3176 ~~initial appropriation.~~

3177 11.12. Phase I plans must be approved by the district  
3178 school board as being in compliance with the building and life  
3179 safety codes before June 1 of the year the application is made.

3180 (3)

3181 (e) A district school board may lease relocatable  
3182 educational facilities for up to 3 years using nonbonded PECO  
3183 funds ~~and for any time period using local capital outlay~~  
3184 ~~millage.~~

3185 (6)

3186 (b)1. A district school board may not use funds from the  
3187 following sources: Public Education Capital Outlay and Debt  
3188 Service Trust Fund; School District and Community College  
3189 District Capital Outlay and Debt Service Trust Fund; Classrooms  
3190 First Program funds provided in s. 1013.68; ~~nonvoted 1.5 mill~~  
3191 ~~levy of ad valorem property taxes provided in s. 1011.71(2);~~  
3192 Classrooms for Kids Program funds provided in s. 1013.735;  
3193 District Effort Recognition Program funds provided in s.  
3194 1013.736; or High Growth District Capital Outlay Assistance  
3195 Grant Program funds provided in s. 1013.738 to pay for any  
3196 portion of the cost of any new construction of educational plant  
3197 space with a total cost per student station, including change  
3198 orders, which exceeds:

3199 a. \$17,952 for an elementary school;

3200 b. \$19,386 for a middle school; or



c. \$25,181 for a high school,  
(January 2006) as adjusted annually to reflect increases or decreases in the Consumer Price Index. The department, in conjunction with the Office of Economic and Demographic Research, shall review and adjust the cost per student station limits to reflect actual construction costs by January 1, 2020, and annually thereafter. The adjusted cost per student station shall be used by the department for computation of the statewide average costs per student station for each instructional level pursuant to paragraph (d). The department shall also collaborate with the Office of Economic and Demographic Research to select an industry-recognized construction index to replace the Consumer Price Index by January 1, 2020, adjusted annually to reflect changes in the construction index.

2. School districts shall maintain accurate documentation related to the costs of all new construction of educational plant space reported to the Department of Education pursuant to paragraph (d). The Auditor General shall review the documentation maintained by the school districts and verify compliance with the limits under this paragraph during its scheduled operational audits of the school district.

3. Except for educational facilities and sites ~~subject to a lease-purchase agreement entered pursuant to s. 1011.71(2)(c) or~~ funded solely through local impact fees, in addition to the

funding sources listed in subparagraph 1., a district school board may not use funds from any sources for new construction of educational plant space with a total cost per student station, including change orders, which equals more than the current adjusted amounts provided in sub-subparagraphs 1.a.-c. However, if a contract has been executed for architectural and design services or for construction management services before July 1, 2017, a district school board may use funds from any source for the new construction of educational plant space and such funds are exempt from the total cost per student station requirements.

4. A district school board must not use funds from the Public Education Capital Outlay and Debt Service Trust Fund or the School District and Community College District Capital Outlay and Debt Service Trust Fund for any new construction of an ancillary plant that exceeds 70 percent of the average cost per square foot of new construction for all schools.

**Section 60. Section 1013.738, Florida Statutes, is amended to read:**

1013.738 High Growth District Capital Outlay Assistance Grant Program.—

(1) Subject to funds provided in the General Appropriations Act, the High Growth District Capital Outlay Assistance Grant Program is hereby established. ~~Funds provided pursuant to this section may only be used for the purposes identified in s. 1011.71(2).~~

3251           (2) In order to qualify for a grant, a school district  
3252 must meet the following criteria:

3253           ~~(a) The district must have levied the maximum mills of~~  
3254 ~~nonvoted discretionary capital outlay millage authorized in s.~~  
3255 ~~1011.71(2) for each of the prior 5 fiscal years.~~

3256           (a) ~~(b)~~ The district must receive revenue from a current  
3257 voted school capital outlay sales surtax or a portion of the  
3258 local government infrastructure surtax as authorized in s.  
3259 212.055.

3260           ~~(c) The revenue derived from the nonvoted discretionary~~  
3261 ~~capital outlay millage, when divided by the district's capital~~  
3262 ~~outlay FTE students, produces a value that is less than the~~  
3263 ~~statewide average maximum potential funds per capital outlay FTE~~  
3264 ~~student for the most recent fiscal year.~~

3265           (b) ~~(d)~~ The district must have equaled or exceeded the  
3266 greater of 1 percent average growth or twice the statewide  
3267 average of growth in capital outlay FTE students over the prior  
3268 5-year period.

3269           (c) ~~(e)~~ The total capital outlay FTE students of the  
3270 district is greater than 24,000 students.

3271           (3) The funds provided in the General Appropriations Act  
3272 shall be allocated pursuant to the following methodology:

3273           (a) For each eligible district, the Department of  
3274 Education shall take ~~sum the calculated revenue from the maximum~~  
3275 ~~potential nonvoted discretionary capital outlay millage and the~~

revenue received from the voted sales surtax as provided in paragraph (2) (a) ~~(2) (b)~~ and divide that ~~sum~~ by the number of capital outlay FTE students for the same period.

(b) The Department of Education shall determine, for each eligible district, the amount that must be added to the funds per capital outlay FTE calculated pursuant to paragraph (a) to produce the statewide average value per capital outlay FTE for the revenues identified pursuant to paragraph (a).

(c) The value calculated for each eligible district pursuant to paragraph (b) shall be the maximum amount of a grant that may be awarded to a district pursuant to this section.

(d) In the event the funds provided are insufficient to fully fund the maximum grants calculated pursuant to this section, the Department of Education shall allocate the funds based on each district's prorated share of the total maximum award amount calculated for all eligible districts.

**Section 61. Subsections (1) and (5) of section 1013.75, Florida Statutes, are amended to read:**

1013.75 Cooperative funding of career center facilities.—

(1) Each district school board operating a designated career center may submit, prior to August 1 of each year, a request to the commissioner for funds from the Public Education Capital Outlay and Debt Service Trust Fund to plan, construct, and equip a career center facility identified as being critical to the economic development and the workforce needs of the

3301 school district. Prior to submitting a request, each school  
3302 district shall:

3303 (a) Adopt and submit to the commissioner a resolution  
3304 indicating its commitment to fund the planning, construction,  
3305 and equipping of the proposed facility at 40 percent of the  
3306 requested project amount. The resolution shall also designate  
3307 the locale of the proposed facility. If funds from a private or  
3308 noneducational public entity are to be committed to the project,  
3309 then a joint resolution shall be required.

3310 ~~(b) Except as provided in paragraph (5) (b), levy the~~  
3311 ~~maximum millage against the nonexempt assessed property value as~~  
3312 ~~provided in s. 1011.71(2).~~

3313 (b)~~(e)~~ Certify to the Office of Workforce and Economic  
3314 Development that the project has been survey recommended.

3315 (c)~~(d)~~ Certify to the Office of Workforce and Economic  
3316 Development that final phase III construction documents comply  
3317 with applicable building codes and life safety codes.

3318 (d)~~(e)~~ Sign an agreement that the district school board  
3319 shall advertise for bids within 90 days of receiving an  
3320 encumbrance authorization from the department.

3321 (e)~~(f)~~ If a construction contract has not been signed 90  
3322 days after the advertising of bids, certify to the Office of  
3323 Workforce and Economic Development and the department the cause  
3324 for delay. Upon request, an additional 90 days may be granted by  
3325 the commissioner.

3326           (5)~~(a)~~ Upon approval of a project, the commissioner shall  
3327 include up to 60 percent of the total cost of the project in the  
3328 legislative capital outlay budget request as provided in s.  
3329 1013.60 for educational plants. The participating district  
3330 school board shall provide 40 percent of the total cost of the  
3331 project. When practical, the district school board shall solicit  
3332 and encourage a private or noneducational public entity to  
3333 commit to finance a portion of the funds to complete the  
3334 planning, construction, and equipping of the facility. If a site  
3335 does not exist, the purchase price or, if donated, the assessed  
3336 value of a site may be included in meeting the funding  
3337 requirements of the district school board, a private or  
3338 noneducational public entity, or the educational agency. The  
3339 value of existing sites, intended to satisfy any portion of the  
3340 funding requirement of a private or noneducational public  
3341 entity, shall be determined by an independent appraiser under  
3342 contract with the board. The size of the site to adequately  
3343 provide for the implementation of the proposed educational  
3344 programs shall be determined by the board. Funds from the Public  
3345 Education Capital Outlay and Debt Service Trust Fund may not be  
3346 expended on any project unless specifically authorized by the  
3347 Legislature.

3348           ~~(b) In the event that a school district is not levying the~~  
3349 ~~maximum millage against the nonexempt assessed property value~~  
3350 ~~pursuant to paragraph (1) (b), state and school district funding~~

HB 789

2026

~~pursuant to paragraph (a) shall be reduced by the same  
proportion as the millage actually being levied bears to the  
maximum allowable millage.~~

**Section 62.** This act shall take effect on the effective  
date of the amendment to the State Constitution proposed by HJR  
787 or a similar joint resolution having substantially the same  
specific intent and purpose, if such amendment is approved at  
the next general election or at an earlier special election  
specifically authorized by law for that purpose.