

1 A bill to be entitled
2 An act relating to property tax administration;
3 amending s. 200.001, F.S.; revising the definitions of
4 the terms "maximum total county ad valorem taxes
5 levied" and "maximum total municipal ad valorem taxes
6 levied" to conform to changes made by the act;
7 amending s. 200.065, F.S.; revising limitations on the
8 maximum millage rate that may be levied by certain
9 units of government; amending s. 200.068, F.S.;
10 conforming a provision to changes made by the act;
11 reenacting ss. 218.12(2), 218.125(2), and 218.136(2),
12 F.S., relating to appropriations to offset reductions
13 in ad valorem tax revenue in fiscally constrained
14 counties, offsets for tax loss associated with certain
15 constitutional amendments affecting fiscally
16 constrained counties, and offsets for ad valorem
17 revenue loss affecting fiscally constrained counties,
18 respectively, to incorporate the amendments made to s.
19 200.065, F.S., in references thereto; authorizing the
20 ballot summary of a specified proposed amendment or
21 revision of the State Constitution to exceed a
22 specified word limit; providing for construction of
23 the act in pari materia with laws enacted during the
24 2026 Regular Session and 2026 Special Session E of the
25 Legislature; providing an effective date.

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

Section 1. Paragraphs (l) and (m) of subsection (8) of section 200.001, Florida Statutes, are amended to read:

200.001 Millages; definitions and general provisions.—

(8)

(l) "Maximum total county ad valorem taxes levied" means the total taxes levied by a county, municipal service taxing units of that county, and special districts dependent to that county at their individual maximum millages, authorized ~~calculated~~ pursuant to s. 200.065(5) (a) ~~for fiscal years 2009-2010 and thereafter.~~

(m) "Maximum total municipal ad valorem taxes levied" means the total taxes levied by a municipality and special districts dependent to that municipality at their individual maximum millages, authorized ~~calculated~~ pursuant to s. 200.065(5) (a) ~~s. 200.065(5) (b) for fiscal years 2009-2010 and thereafter.~~

Section 2. Subsection (5) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.—

(5) In each fiscal year:

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

51 municipal service taxing unit, or independent special district
52 may levy is the a rolled-back rate computed pursuant to
53 subsection (1) ~~based on the amount of taxes which would have~~
54 ~~been levied in the prior year if the maximum millage rate had~~
55 ~~been applied, adjusted for change in per capita Florida personal~~
56 ~~income, unless a higher rate was adopted, in which case the~~
57 ~~maximum is the adopted rate. The maximum millage rate applicable~~
58 ~~to a county authorized to levy a county public hospital surtax~~
59 ~~under s. 212.055 and which did so in fiscal year 2007 shall~~
60 ~~exclude the revenues required to be contributed to the county~~
61 ~~public general hospital in the current fiscal year for the~~
62 ~~purposes of making the maximum millage rate calculation, but~~
63 ~~shall be added back to the maximum millage rate allowed after~~
64 ~~the roll back has been applied, the total of which shall be~~
65 ~~considered the maximum millage rate for such a county for~~
66 ~~purposes of this subsection. The revenue required to be~~
67 ~~contributed to the county public general hospital for the~~
68 ~~upcoming fiscal year shall be calculated as 11.873 percent times~~
69 ~~the millage rate levied for countywide purposes in fiscal year~~
70 ~~2007 times 95 percent of the preliminary tax roll for the~~
71 ~~upcoming fiscal year. A higher rate may be adopted only under~~
72 the following conditions:

73 1. A rate of not more than 110 percent of the rolled-back
74 rate ~~based on the previous year's maximum millage rate, adjusted~~
75 ~~for change in per capita Florida personal income,~~ may be adopted

76 | if approved by a two-thirds vote of the membership of the
 77 | governing body of the county, municipality, or independent
 78 | district; or

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

85 | (b) The millage rate of a county or municipality,
 86 | municipal service taxing unit of that county, and any special
 87 | district dependent to that county or municipality may exceed the
 88 | maximum millage rate authorized ~~calculated~~ pursuant to this
 89 | subsection if the total county ad valorem taxes levied or total
 90 | municipal ad valorem taxes levied do not exceed the maximum
 91 | total county ad valorem taxes levied or maximum total municipal
 92 | ad valorem taxes levied, respectively. Voted millage and taxes
 93 | levied by a municipality or independent special district that
 94 | has levied ad valorem taxes for less than 5 years are not
 95 | subject to this limitation. The millage rate of a county
 96 | authorized to levy a county public hospital surtax under s.
 97 | 212.055 may exceed the maximum millage rate authorized
 98 | ~~calculated~~ pursuant to this subsection to the extent necessary
 99 | to account for the revenues required to be contributed to the
 100 | county public hospital. Total taxes levied may exceed the

101 maximum calculated pursuant to subsection (6) as a result of an
102 increase in taxable value above that certified in subsection (1)
103 if such increase is less than the percentage amounts contained
104 in subsection (6) or if the administrative adjustment cannot be
105 made because the value adjustment board is still in session at
106 the time the tax roll is extended; otherwise, millage rates
107 subject to this subsection may be reduced so that total taxes
108 levied do not exceed the maximum.

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

123 **Section 3. Section 200.068, Florida Statutes, is amended**
124 **to read:**

125 200.068 Certification of compliance with this chapter.—Not

126 later than 30 days following adoption of an ordinance or
127 resolution establishing a property tax levy, each taxing
128 authority shall certify compliance with the provisions of this
129 chapter to the Department of Revenue. In addition to a statement
130 of compliance, such certification shall include a copy of the
131 ordinance or resolution so adopted; a copy of the certification
132 of value showing rolled-back millage and proposed millage rates,
133 as provided to the property appraiser pursuant to s. 200.065(1)
134 and (2) (b); maximum millage rates authorized ~~calculated~~ pursuant
135 to s. 200.065(5), ~~together with values and calculations upon~~
136 ~~which the maximum millage rates are based~~; and a certified copy
137 of the advertisement, as published pursuant to s. 200.065(3). In
138 certifying compliance, the governing body of the county shall
139 also include a certified copy of the notice required under s.
140 194.037. However, if the value adjustment board completes its
141 hearings after the deadline for certification under this
142 section, the county shall submit such copy to the department not
143 later than 30 days following completion of such hearings.

144 **Section 4. For the purpose of incorporating the amendment**
145 **made by this act to section 200.065, Florida Statutes, in a**
146 **reference thereto, subsection (2) of section 218.12, Florida**
147 **Statutes, is reenacted to read:**

148 218.12 Appropriations to offset reductions in ad valorem
149 tax revenue in fiscally constrained counties.—

150 (2) On or before November 15 of each year, each fiscally

151 constrained county shall apply to the Department of Revenue to
152 participate in the distribution of the appropriation and provide
153 documentation supporting the county's estimated reduction in ad
154 valorem tax revenue in the form and manner prescribed by the
155 Department of Revenue. The documentation must include an
156 estimate of the reduction in taxable value directly attributable
157 to revisions of Art. VII of the State Constitution for all
158 county taxing jurisdictions within the county and shall be
159 prepared by the property appraiser in each fiscally constrained
160 county. The documentation must also include the county millage
161 rates applicable in all such jurisdictions for both the current
162 year and the prior year; rolled-back rates, determined as
163 provided in s. 200.065, for each county taxing jurisdiction; and
164 maximum millage rates that could have been levied by majority
165 vote pursuant to s. 200.065(5). For purposes of this section,
166 each fiscally constrained county's reduction in ad valorem tax
167 revenue shall be calculated as 95 percent of the estimated
168 reduction in taxable value times the lesser of the 2007
169 applicable millage rate or the applicable millage rate for each
170 county taxing jurisdiction in the current year. If a fiscally
171 constrained county fails to apply for the distribution, its
172 share shall revert to the fund from which the appropriation was
173 made.

174 **Section 5. For the purpose of incorporating the amendment**
175 **made by this act to section 200.065, Florida Statutes, in a**

176 **reference thereto, subsection (2) of section 218.125, Florida**
 177 **Statutes, is reenacted to read:**

178 218.125 Offset for tax loss associated with certain
 179 constitutional amendments affecting fiscally constrained
 180 counties.—

181 (2) On or before November 15 of each year, each fiscally
 182 constrained county shall apply to the Department of Revenue to
 183 participate in the distribution of the appropriation and provide
 184 documentation supporting the county's estimated reduction in ad
 185 valorem tax revenue in the form and manner prescribed by the
 186 Department of Revenue. The documentation must include an
 187 estimate of the reduction in taxable value directly attributable
 188 to revisions of Art. VII of the State Constitution for all
 189 county taxing jurisdictions within the county and shall be
 190 prepared by the property appraiser in each fiscally constrained
 191 county. The documentation must also include the county millage
 192 rates applicable in all such jurisdictions for the current year
 193 and the prior year, rolled-back rates determined as provided in
 194 s. 200.065 for each county taxing jurisdiction, and maximum
 195 millage rates that could have been levied by majority vote
 196 pursuant to s. 200.065(5). For purposes of this section, each
 197 fiscally constrained county's reduction in ad valorem tax
 198 revenue shall be calculated as 95 percent of the estimated
 199 reduction in taxable value multiplied by the lesser of the 2010
 200 applicable millage rate or the applicable millage rate for each

201 county taxing jurisdiction in the current year. If a fiscally
202 constrained county fails to apply for the distribution, its
203 share shall revert to the fund from which the appropriation was
204 made.

205 **Section 6. For the purpose of incorporating the amendment**
206 **made by this act to section 200.065, Florida Statutes, in a**
207 **reference thereto, subsection (2) of section 218.136, Florida**
208 **Statutes, is reenacted to read:**

209 218.136 Offset for ad valorem revenue loss affecting
210 fiscally constrained counties.—

211 (2) On or before November 15 of each year, each fiscally
212 constrained county shall apply to the Department of Revenue to
213 participate in the distribution of the appropriation and provide
214 documentation supporting the county's estimated reduction in ad
215 valorem tax revenue in the form and manner prescribed by the
216 Department of Revenue. The documentation must include an
217 estimate of the reduction in taxable value directly attributable
218 to revisions of s. 6(a), Art. VII of the State Constitution
219 approved in the November 2024 general election for all county
220 taxing jurisdictions within the county and shall be prepared by
221 the property appraiser in each fiscally constrained county. The
222 documentation must also include the county millage rates
223 applicable in all such jurisdictions for the current year and
224 the prior year, rolled-back rates determined as provided in s.
225 200.065 for each county taxing jurisdiction, and maximum millage

226 rates that could have been levied by majority vote pursuant to
227 s. 200.065(5). For purposes of this section, each fiscally
228 constrained county's reduction in ad valorem tax revenue shall
229 be calculated as 95 percent of the estimated reduction in
230 taxable value multiplied by the lesser of the 2024 applicable
231 millage rate or the applicable millage rate for each county
232 taxing jurisdiction in the current year. If a fiscally
233 constrained county fails to apply for the distribution, its
234 share shall revert to the fund from which the appropriation was
235 made.

236 **Section 7.** Notwithstanding s. 101.161(3)(a), Florida
237 Statutes, a ballot summary may exceed 75 words for a joint
238 resolution proposing an amendment or a revision to ss. 4, 6, and
239 9, Article VII of the State Constitution which is to be
240 submitted to the electors at the general election to be held on
241 November 3, 2026.

242 **Section 8.** If any law amended by this act was also amended
243 by a law enacted during the 2026 Regular Session or 2026 Special
244 Session E of the Legislature, such laws shall be construed as if
245 they had been enacted during the same session of the Legislature
246 and full effect shall be given to each if possible.

247 **Section 9.** This act shall take effect upon becoming a law.