

Bill No. SB 1020

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Proposed Committee Substitute by the Committee on Finance and Tax

1 A bill to be entitled

2 An act relating to ad valorem taxation;

3 amending s. 200.001, F.S.; defining the term

4 "per capita Florida personal income"; amending

5 s. 200.065, F.S.; requiring that the property

6 appraiser provide instructions to the taxing

7 authorities for computing the rolled-back rate;

8 providing alternative methods of calculating

9 the millage rates for the 2007-2008 and

10 2008-2009 fiscal years; providing a single

11 method for calculating the millage rate

12 beginning in the 2009-2010 fiscal year;

13 providing that certain tax increment finance

14 payments, taxes levied for the payment of

15 bonds, and voted tax levies are exempt from the

16 limitations on millage rates; amending s.

17 218.63, F.S.; prohibiting a unit of local

18 government from participating in the allocation

19 of revenues from the local government half-cent

20 sales tax if the local government levies a

21 millage rate in excess of the maximum rate

22 allowed; amending ss. 192.0105, 193.1142,

23 194.037, and 1011.71, F.S., relating to

24 taxpayer rights, approval of the assessment

25 rolls, disclosure of tax impact, and school

26 district taxes; conforming cross-references;

27 providing an effective date.

28

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

30

31 Section 1. Paragraph (h) is added to subsection (8) of

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1 section 200.001, Florida Statutes, to read:

2 200.001 Millages; definitions and general
3 provisions.--

4 (8)

5 (h) "Per capita Florida personal income" means Florida
6 nominal personal income divided by the Florida resident
7 population for the previous calendar year, as reported by the
8 Office of Economic and Demographic Research by April 30 of
9 each year, and published by the Department of Revenue.

10 Section 2. Section 200.065, Florida Statutes, is
11 amended to read:

12 200.065 Method of fixing millage.--

13 (1) Upon completion of the assessment of all property
14 pursuant to s. 193.023, the property appraiser shall certify
15 to each taxing authority the taxable value within the
16 jurisdiction of the taxing authority. This certification shall
17 include a copy of the statement required to be submitted under
18 s. 195.073(3), as applicable to that taxing authority. The
19 form on which the certification is made shall include
20 instructions to each taxing authority describing the proper
21 method of computing a millage rate which, exclusive of new
22 construction, additions to structures, deletions, increases in
23 the value of improvements that have undergone a substantial
24 rehabilitation which increased the assessed value of such
25 improvements by at least 100 percent, and property added due
26 to geographic boundary changes, will provide the same ad
27 valorem tax revenue for each taxing authority as was levied
28 during the prior year. That millage rate shall be known as the
29 "rolled-back rate." The property appraiser shall also include
30 instructions to each taxing authority describing the proper
31 method of computing the millage rates specified in subsection

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1 (5) for the years to which that subsection applies. The
 2 information provided pursuant to this subsection shall also be
 3 sent to the tax collector by the property appraiser at the
 4 time it is sent to each taxing authority.

5 (2) No millage shall be levied until a resolution or
 6 ordinance has been approved by the governing board of the
 7 taxing authority which resolution or ordinance must be
 8 approved by the taxing authority according to the following
 9 procedure:

10 (a)1. Upon preparation of a tentative budget, but
 11 prior to adoption thereof, each taxing authority shall compute
 12 a proposed millage rate necessary to fund the tentative budget
 13 other than the portion of the budget to be funded from sources
 14 other than ad valorem taxes. In computing proposed or final
 15 millage rates, each taxing authority shall utilize not less
 16 than 95 percent of the taxable value certified pursuant to
 17 subsection (1).

18 2. The tentative budget of the county commission shall
 19 be prepared and submitted in accordance with s. 129.03.

20 3. The tentative budget of the school district shall
 21 be prepared and submitted in accordance with chapter 1011,
 22 provided that the date of submission shall not be later than
 23 24 days after certification of value pursuant to subsection
 24 (1).

25 4. Taxing authorities other than the county and school
 26 district shall prepare and consider tentative and final
 27 budgets in accordance with this section and applicable
 28 provisions of law, including budget procedures applicable to
 29 the taxing authority, provided such procedures do not conflict
 30 with general law.

31 (b) Within 35 days after of certification of value

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1 pursuant to subsection (1), each taxing authority shall advise
 2 the property appraiser of its proposed millage rate, of its
 3 rolled-back rate computed pursuant to subsection (1), and of
 4 the date, time, and place at which a public hearing will be
 5 held to consider the proposed millage rate and the tentative
 6 budget. The property appraiser shall utilize this information
 7 in preparing the notice of proposed property taxes pursuant to
 8 s. 200.069. The deadline for mailing the notice shall be the
 9 later of 55 days after certification of value pursuant to
 10 subsection (1) or 10 days after either the date the tax roll
 11 is approved or the interim roll procedures under s. 193.1145
 12 are instituted. If the deadline for mailing the notice of
 13 proposed property taxes is 10 days after the date the tax roll
 14 is approved or the interim roll procedures are instituted, all
 15 subsequent deadlines provided in this section shall be
 16 extended. The number of days by which the deadlines shall be
 17 extended shall equal the number of days by which the deadline
 18 for mailing the notice of proposed taxes is extended beyond 55
 19 days after certification. If any taxing authority fails to
 20 provide the information required in this paragraph to the
 21 property appraiser in a timely fashion, the taxing authority
 22 may not levy ~~shall be prohibited from levying~~ a millage rate
 23 greater than the rolled-back rate computed pursuant to
 24 subsection (1) for the upcoming fiscal year, which rate shall
 25 be computed by the property appraiser and used in preparing
 26 the notice of proposed property taxes.

27 (c) Within 80 days after ~~of~~ the certification of value
 28 pursuant to subsection (1), but not earlier than 65 days after
 29 certification, the governing body of each taxing authority
 30 shall hold a public hearing on the tentative budget and
 31 proposed millage rate. Prior to the conclusion of the

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1 hearing, the governing body of the taxing authority shall
 2 amend the tentative budget as it sees fit, adopt the amended
 3 tentative budget, recompute its proposed millage rate, and
 4 publicly announce the percent, if any, by which the recomputed
 5 proposed millage rate exceeds the rolled-back rate computed
 6 pursuant to subsection (1). That percent shall be
 7 characterized as the percentage increase in property taxes
 8 tentatively adopted by the governing body.

9 (d) Within 15 days after the meeting adopting the
 10 tentative budget, the taxing authority shall advertise in a
 11 newspaper of general circulation in the county as provided in
 12 subsection (3), its intent to finally adopt a millage rate and
 13 budget. A public hearing to finalize the budget and adopt a
 14 millage rate shall be held not less than 2 days or more than 5
 15 days after the day that the advertisement is first published.
 16 During the hearing, the governing body of the taxing authority
 17 shall amend the adopted tentative budget as it sees fit, adopt
 18 a final budget, and adopt a resolution or ordinance stating
 19 the millage rate to be levied. The resolution or ordinance
 20 shall state the percent, if any, by which the millage rate to
 21 be levied exceeds the rolled-back rate computed pursuant to
 22 subsection (1), which shall be characterized as the percentage
 23 increase in property taxes adopted by the governing body. The
 24 adoption of the budget and the millage-levy resolution or
 25 ordinance shall be by separate votes. For each taxing
 26 authority levying millage, the name of the taxing authority,
 27 the rolled-back rate, the percentage increase, and the millage
 28 rate to be levied shall be publicly announced prior to the
 29 adoption of the millage-levy resolution or ordinance. In no
 30 event may the millage rate adopted pursuant to this paragraph
 31 exceed the millage rate tentatively adopted pursuant to

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1 paragraph (c). If the rate tentatively adopted pursuant to
 2 paragraph (c) exceeds the proposed rate provided to the
 3 property appraiser pursuant to paragraph (b), or as
 4 subsequently adjusted pursuant to subsection(11) ~~(10)~~, each
 5 taxpayer within the jurisdiction of the taxing authority shall
 6 be sent notice by first-class mail of his or her taxes under
 7 the tentatively adopted millage rate and his or her taxes
 8 under the previously proposed rate. The notice must be
 9 prepared by the property appraiser, at the expense of the
 10 taxing authority, and must generally conform to the
 11 requirements of s. 200.069. If such additional notice is
 12 necessary, its mailing must precede the hearing held pursuant
 13 to this paragraph by not less than 10 days and not more than
 14 15 days.

15 (e)1. In the hearings required pursuant to paragraphs
 16 (c) and (d), the first substantive issue discussed shall be
 17 the percentage increase in millage over the rolled-back rate
 18 necessary to fund the budget, if any, and the specific
 19 purposes for which ad valorem tax revenues are being
 20 increased. During such discussion, the governing body shall
 21 hear comments regarding the proposed increase and explain the
 22 reasons for the proposed increase over the rolled-back rate.
 23 The general public shall be allowed to speak and to ask
 24 questions prior to adoption of any measures by the governing
 25 body. The governing body shall adopt its tentative or final
 26 millage rate prior to adopting its tentative or final budget.

27 2. These hearings shall be held after 5 p.m. if
 28 scheduled on a day other than Saturday. No hearing shall be
 29 held on a Sunday. The county commission shall not schedule
 30 its hearings on days scheduled for hearings by the school
 31 board. The hearing dates scheduled by the county commission

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1 and school board shall not be utilized by any other taxing
2 authority within the county for its public hearings. A
3 multicounty taxing authority shall make every reasonable
4 effort to avoid scheduling hearings on days utilized by the
5 counties or school districts within its jurisdiction. Tax
6 levies and budgets for dependent special taxing districts
7 shall be adopted at the hearings for the taxing authority to
8 which such districts are dependent, following such discussion
9 and adoption of levies and budgets for the superior taxing
10 authority. A taxing authority may adopt the tax levies for all
11 of its dependent special taxing districts, and may adopt the
12 budgets for all of its dependent special taxing districts, by
13 a single unanimous vote. However, if a member of the general
14 public requests that the tax levy or budget of a dependent
15 special taxing district be separately discussed and separately
16 adopted, the taxing authority shall discuss and adopt that tax
17 levy or budget separately. If, due to circumstances beyond the
18 control of the taxing authority, the hearing provided for in
19 paragraph (d) is recessed, the taxing authority shall publish
20 a notice in a newspaper of general paid circulation in the
21 county. The notice shall state the time and place for the
22 continuation of the hearing and shall be published at least 2
23 days but not more than 5 days prior to the date the hearing
24 will be continued.

25 (f)1. Notwithstanding any provisions of paragraph (c)
26 to the contrary, each school district shall advertise its
27 intent to adopt a tentative budget in a newspaper of general
28 circulation pursuant to subsection (3) within 29 days after ~~of~~
29 certification of value pursuant to subsection (1). Not less
30 than 2 days or more than 5 days thereafter, the district shall
31 hold a public hearing on the tentative budget pursuant to the

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1 applicable provisions of paragraph (c).

2 2. Notwithstanding any provisions of paragraph (b) to
3 the contrary, each school district shall advise the property
4 appraiser of its recomputed proposed millage rate within 35
5 days after ~~of~~ certification of value pursuant to subsection
6 (1). The recomputed proposed millage rate of the school
7 district shall be considered its proposed millage rate for the
8 purposes of paragraph (b).

9 3. Notwithstanding any provisions of paragraph (d) to
10 the contrary, each school district shall hold a public hearing
11 to finalize the budget and adopt a millage rate within 80 days
12 after ~~of~~ certification of value pursuant to subsection (1),
13 but not earlier than 65 days after certification. The hearing
14 shall be held in accordance with the applicable provisions of
15 paragraph (d), except that a newspaper advertisement need not
16 precede the hearing.

17 (g) Notwithstanding other provisions of law to the
18 contrary, a taxing authority may:

19 1. Expend moneys based on its tentative budget after
20 adoption pursuant to paragraph (c) and until such time as its
21 final budget is adopted pursuant to paragraph (d), only if the
22 fiscal year of the taxing authority begins prior to adoption
23 of the final budget or, in the case of a school district, if
24 the fall term begins prior to adoption of the final budget; or

25 2. Readopt its prior year's adopted final budget, as
26 amended, and expend moneys based on that budget until such
27 time as its tentative budget is adopted pursuant to paragraph
28 (c), only if the fiscal year of the taxing authority begins
29 prior to adoption of the tentative budget. The readopted
30 budget shall be adopted by resolution without notice pursuant
31 to this section at a duly constituted meeting of the governing

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1 body.

2 (3) The advertisement shall be no less than
3 one-quarter page in size of a standard size or a tabloid size
4 newspaper, and the headline in the advertisement shall be in a
5 type no smaller than 18 point. The advertisement shall not be
6 placed in that portion of the newspaper where legal notices
7 and classified advertisements appear. The advertisement shall
8 be published in a newspaper of general paid circulation in the
9 county or in a geographically limited insert of such
10 newspaper. The geographic boundaries in which such insert is
11 circulated shall include the geographic boundaries of the
12 taxing authority. It is the legislative intent that, whenever
13 possible, the advertisement appear in a newspaper that is
14 published at least 5 days a week unless the only newspaper in
15 the county is published less than 5 days a week, or that the
16 advertisement appear in a geographically limited insert of
17 such newspaper which insert is published throughout the taxing
18 authority's jurisdiction at least twice each week. It is
19 further the legislative intent that the newspaper selected be
20 one of general interest and readership in the community and
21 not one of limited subject matter, pursuant to chapter 50.

22 (a) For taxing authorities other than school districts
23 that ~~which~~ have tentatively adopted a millage rate in excess
24 of 100 percent of the rolled-back rate computed pursuant to
25 subsection (1), the advertisement shall be in the following
26 form:

28 NOTICE OF PROPOSED TAX INCREASE

29
30 The ...(name of the taxing authority)... has
31 tentatively adopted a measure to increase its property tax

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1 levy.

2 Last year's property tax levy:

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

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

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

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

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

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

13
14 (b) In all instances in which the provisions of
15 paragraph (a) are inapplicable for taxing authorities other
16 than school districts, the advertisement shall be in the
17 following form:

18
19 NOTICE OF BUDGET HEARING

20
21 The ...(name of taxing authority)... has tentatively
22 adopted a budget for ...(fiscal year).... A public hearing to
23 make a FINAL DECISION on the budget AND TAXES will be held on
24 ...(date and time)... at ...(meeting place)....

25
26 (c) For school districts that ~~which~~ have proposed a
27 millage rate in excess of 100 percent of the rolled-back rate
28 computed pursuant to subsection (1) and that ~~which~~ propose to
29 levy nonvoted millage in excess of the minimum amount required
30 pursuant to s. 1011.60(6), the advertisement shall be in the
31 following form:

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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

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1 preceding fiscal year only the required local effort was
2 levied.

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

7
8 (d) For school districts that ~~which~~ have proposed a
9 millage rate in excess of 100 percent of the rolled-back rate
10 computed pursuant to subsection (1) and that ~~which~~ propose to
11 levy as nonvoted millage only the minimum amount required
12 pursuant to s. 1011.60(6), the advertisement shall be the same
13 as provided in paragraph (c), except that the second and third
14 paragraphs shall be replaced with the following paragraph:

15
16 This increase is required under state law in order for
17 the school board to receive \$...(amount A)... in state
18 education grants.

19
20 (e) In all instances in which the provisions of
21 paragraphs (c) and (d) are inapplicable for school districts,
22 the advertisement shall be in the following form:

23
24 NOTICE OF BUDGET HEARING

25
26 The ...(name of school district)... will soon consider
27 a budget for ...(fiscal year).... A public hearing to make a
28 DECISION on the budget AND TAXES will be held on ...(date and
29 time)... at ...(meeting place)....

30
31 (f) In lieu of publishing the notice set out in this

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1 subsection, the taxing authority may mail a copy of the notice
2 to each elector residing within the jurisdiction of the taxing
3 authority.

4 (g) In the event that the mailing of the notice of
5 proposed property taxes is delayed beyond September 3 in a
6 county, any multicounty taxing authority which levies ad
7 valorem taxes within that county shall advertise its intention
8 to adopt a tentative budget and millage rate in a newspaper of
9 paid general circulation within that county, as provided in
10 this subsection, and shall hold the hearing required pursuant
11 to paragraph (2)(c) not less than 2 days or more than 5 days
12 thereafter, and not later than September 18. The advertisement
13 shall be in the following form, unless the proposed millage
14 rate is less than or equal to the rolled-back rate, computed
15 pursuant to subsection (1), in which case the advertisement
16 shall be as provided in paragraph (e):

17
18 NOTICE OF TAX INCREASE
19

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

23 All concerned citizens are invited to attend a public
24 hearing on the proposed tax increase to be held on ...(date
25 and time)... at ...(meeting place)....
26

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

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1 include a map or geographical description of the area to be
2 affected and the proposed use of the tax revenues under
3 consideration. The advertisements required herein shall not be
4 accompanied, preceded, or followed by other advertising or
5 notices which conflict with or modify the substantive content
6 prescribed herein.

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

10 (j) The amounts to be published as percentages of
11 increase over the rolled-back rate pursuant to this subsection
12 shall be based on aggregate millage rates and shall exclude
13 voted millage levies unless expressly provided otherwise in
14 this subsection.

15 (k) Any taxing authority that ~~which~~ will levy an ad
16 valorem tax for an upcoming budget year but that does not levy
17 an ad valorem tax currently shall, in the advertisement
18 specified in paragraph (a), paragraph (c), paragraph (d), or
19 paragraph (g), replace the phrase "increase its property tax
20 levy by ...(percentage of increase over rolled-back rate)...
21 percent" with the phrase "impose a new property tax levy of
22 \$...(amount)... per \$1,000 value."

23 (l) Any advertisement required pursuant to this
24 section shall be accompanied by an adjacent notice meeting the
25 budget summary requirements of s. 129.03(3)(b). Except for
26 those taxing authorities proposing to levy ad valorem taxes
27 for the first time, the following statement shall appear in
28 the budget summary in boldfaced type immediately following the
29 heading, if the applicable percentage is greater than zero:
30

31 THE PROPOSED OPERATING BUDGET EXPENDITURES OF ...(name

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1 of taxing authority)... ARE ...(percent rounded to one decimal
2 place)... MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

3

4 For purposes of this paragraph, "proposed operating budget
5 expenditures" or "operating expenditures" means all moneys of
6 the local government, including dependent special districts,
7 that:

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

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

12

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

17 (4) The resolution or ordinance approved in the manner
18 provided for in this section shall be forwarded to the
19 property appraiser and the tax collector within 3 days after
20 the adoption of such resolution or ordinance. No millage other
21 than that approved by referendum may be levied until the
22 resolution or ordinance to levy required in subsection (2) is
23 approved by the governing board of the taxing authority and
24 submitted to the property appraiser and the tax collector. The
25 receipt of the resolution or ordinance by the property
26 appraiser shall be considered official notice of the millage
27 rate approved by the taxing authority, and that millage rate
28 shall be the rate applied by the property appraiser in
29 extending the rolls pursuant to s. 193.122, subject to the
30 provisions of subsection(6) ~~(5)~~. These submissions shall be
31 made within 101 days after of certification of value pursuant

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1 to subsection (1).

2 (5)(a) A county or municipality may not levy a millage
3 rate for the 2007-2008 fiscal year which is in excess of the
4 greater of:

5 1. The rate that will provide ad valorem tax revenue
6 calculated as follows:

7 a. Property taxes levied against the 2005 tax roll
8 adjusted to the amount that would have been levied against the
9 2006 tax roll at the 2006 rolled-back rate and further
10 adjusted by the annual percentage change in per capita Florida
11 personal income in the 2005 calendar year; and

12 b. The lesser of the amount in sub-subparagraph a. or
13 the actual ad valorem tax levy for the 2006-2007 fiscal year,
14 further adjusted to the amount that would result from levying
15 the 2007 rolled-back rate based on the amount calculated in
16 1., and further adjusted by the annual percentage change in
17 per capita Florida personal income in the 2006 calendar year;
18 or

19 2. The rate that will provide the same ad valorem tax
20 revenue as was levied in the 2006-2007 fiscal year.

21 (b) A county or municipality may not levy a millage
22 rate for the 2008-2009 fiscal year which is in excess of the
23 greater of:

24 1. The rolled-back rate based on the previous year's
25 maximum tax rate; or

26 2. Eighty-five percent of the rate that will provide
27 the ad valorem tax revenue that would be raised by applying
28 the millage rate for the 2006-2007 fiscal year to the 2008 tax
29 roll.

30 (c) Beginning in the 2009-2010 fiscal year, a county
31 or municipality may not levy a millage rate in excess of the

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1 rolled-back rate based on the previous year's maximum tax
2 rate, adjusted for growth in per capita Florida personal
3 income of state residents, unless the rate is approved by a
4 two-thirds vote of the governing body of the county or
5 municipality or approved by referendum of the voters.
6
7 Tax increment finance payments made by a local government
8 pursuant to s. 163.387 shall be excluded from the calculation
9 of maximum millage rates under this subsection. Taxes levied
10 for the payment of bonds issued pursuant to s. 12, Art. VII of
11 the State Constitution or levied for periods not longer than 2
12 years when authorized by a vote of the electors and taxes
13 levied by a municipality or municipal services taxing unit
14 that has levied ad valorem taxes for less than 5 years are not
15 subject to the limitation on millage rates provided in this
16 subsection.

17 (6)(5) Prior to extension of the rolls pursuant to s.
18 193.122, the property appraiser shall notify each taxing
19 authority of the aggregate change in the assessment roll, if
20 any, from that certified pursuant to subsection (1),
21 including, but not limited to, those changes which result from
22 actions by the value adjustment board or from corrections of
23 errors in the assessment roll. Municipalities, counties,
24 school boards, and water management districts may adjust
25 administratively their adopted millage rate without a public
26 hearing if the taxable value within the jurisdiction of the
27 taxing authority as certified pursuant to subsection (1) is at
28 variance by more than 1 percent with the taxable value shown
29 on the roll to be extended. Any other taxing authority may
30 adjust administratively its adopted millage rate without a
31 public hearing if the taxable value within the jurisdiction of

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1 the taxing authority as certified pursuant to subsection (1)
 2 is at variance by more than 3 percent with the taxable value
 3 shown on the roll to be extended. The adjustment shall be
 4 such that the taxes computed by applying the adopted rate
 5 against the certified taxable value are equal to the taxes
 6 computed by applying the adjusted adopted rate to the taxable
 7 value on the roll to be extended. However, no adjustment
 8 shall be made to levies required by law to be a specific
 9 millage amount. Not later than 3 days after receipt of
 10 notification pursuant to this subsection, each affected taxing
 11 authority shall certify to the property appraiser its adjusted
 12 adopted rate. Failure to so certify shall constitute waiver
 13 of the adjustment privilege.

14 ~~(7)(6)~~ Nothing contained in this section shall serve
 15 to extend or authorize any millage in excess of the maximum
 16 millage permitted by law or prevent the reduction of millage.

17 ~~(8)(7)~~ The property appraiser shall deliver to the
 18 presiding officer of each taxing authority within the county,
 19 on June 1, an estimate of the total assessed value of
 20 nonexempt property for the current year for budget planning
 21 purposes.

22 ~~(9)(8)~~ Multicounty taxing authorities are subject to
 23 the provisions of this section. The term "taxable value" means
 24 the taxable value of all property subject to taxation by the
 25 authority. If a multicounty taxing authority has not received
 26 a certification pursuant to subsection (1) from a county by
 27 July 15, it shall compute its proposed millage rate and
 28 rolled-back rate based upon estimates of taxable value
 29 supplied by the Department of Revenue. All dates for public
 30 hearings and advertisements specified in this section shall,
 31 with respect to multicounty taxing authorities, be computed as

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1 though certification of value pursuant to subsection (1) were
 2 made July 1. The multicounty district shall add the following
 3 sentence to the advertisement set forth in paragraphs (3)(a)
 4 and (g): This tax increase is applicable to ...(name of
 5 county or counties)....

6 (10)~~(9)~~(a) In addition to the notice required in
 7 subsection (3), a district school board shall publish a second
 8 notice of intent to levy additional taxes under s. 1011.71(2).
 9 Such notice shall specify the projects or number of school
 10 buses anticipated to be funded by such additional taxes and
 11 shall be published in the size, within the time periods,
 12 adjacent to, and in substantial conformity with the
 13 advertisement required under subsection (3). The projects
 14 shall be listed in priority within each category as follows:
 15 construction and remodeling; maintenance, renovation, and
 16 repair; motor vehicle purchases; new and replacement
 17 equipment; payments for educational facilities and sites due
 18 under a lease-purchase agreement; payments for renting and
 19 leasing educational facilities and sites; payments of loans
 20 approved pursuant to ss. 1011.14 and 1011.15; payment of costs
 21 of compliance with environmental statutes and regulations;
 22 payment of costs of leasing relocatable educational
 23 facilities; and payments to private entities to offset the
 24 cost of school buses pursuant to s. 1011.71(2)(i). The
 25 additional notice shall be in the following form, except that
 26 if the district school board is proposing to levy the same
 27 millage under s. 1011.71(2) which it levied in the prior year,
 28 the words "continue to" shall be inserted before the word
 29 "impose" in the first sentence, and except that the second
 30 sentence of the second paragraph shall be deleted if the
 31 district is advertising pursuant to paragraph (3)(e):

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NOTICE OF TAX FOR SCHOOL
CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of ...(number)... mills for operating expenses and is proposed solely at the discretion of the school board. THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES 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

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1 projects in the same order as required in paragraph (a). The
 2 notice shall appear in the following form, except that any of
 3 the categories of new, amended, or deleted projects may be
 4 omitted if not appropriate for the changes proposed:

5
 6 AMENDED NOTICE OF TAX FOR
 7 SCHOOL CAPITAL OUTLAY
 8

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

13
 14 New projects to be funded:

15
 16 ...(list of capital outlay projects)...

17
 18 Amended projects to be funded:

19
 20 ...(list of capital outlay projects)...

21
 22 Projects to be deleted:

23
 24 ...(list of capital outlay projects)...

25
 26 All concerned citizens are invited to a public hearing
 27 to be held on ...(date and time)... at ...(meeting place)....

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

30
 31 ~~(11)(10)~~ Notwithstanding the provisions of paragraph

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1 (2)(b) and s. 200.069(4)(c) to the contrary, the proposed
 2 millage rates provided to the property appraiser by the taxing
 3 authority, except for millage rates adopted by referendum, for
 4 rates authorized by s. 1011.71, and for rates required by law
 5 to be in a specified millage amount, shall be adjusted in the
 6 event that a review notice is issued pursuant to s.
 7 193.1142(4) and the taxable value on the approved roll is at
 8 variance with the taxable value certified pursuant to
 9 subsection (1). The adjustment shall be made by the property
 10 appraiser, who shall notify the taxing authorities affected by
 11 the adjustment within 5 days of the date the roll is approved
 12 pursuant to s. 193.1142(4). The adjustment shall be such as
 13 to provide for no change in the dollar amount of taxes levied
 14 from that initially proposed by the taxing authority.

15 ~~(12)(11)~~ The time periods specified in this section
 16 shall be determined by using the date of certification of
 17 value pursuant to subsection (1) or July 1, whichever date is
 18 later, as day 1. The time periods shall be considered
 19 directory and may be shortened, provided:

20 (a) No public hearing which is preceded by a mailed
 21 notice occurs earlier than 10 days following the mailing of
 22 such notice;

23 (b) Any public hearing preceded by a newspaper
 24 advertisement is held not less than 2 days or more than 5 days
 25 following publication of such advertisement; and

26 (c) The property appraiser coordinates such shortening
 27 of time periods and gives written notice to all affected
 28 taxing authorities; however, no taxing authority shall be
 29 denied its right to the full time periods allowed in this
 30 section.

31 ~~(13)(12)~~(a) Any taxing authority in violation of this

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1 section shall be subject to forfeiture of state funds
2 otherwise available to it for the 12 months following a
3 determination of noncompliance by the appropriate state
4 agency.

5 (b) Within 30 days after ~~of~~ the deadline for
6 certification of compliance required by s. 200.068, the
7 department shall notify any taxing authority in violation of
8 this section that it is subject to paragraph (c). Except for
9 revenues from voted levies or levies imposed pursuant to s.
10 1011.60(6), the revenues of any taxing authority in violation
11 of this section collected in excess of the rolled-back rate
12 shall be held in escrow until the process required by
13 paragraph (c) is completed and approved by the department. The
14 department shall direct the tax collector to so hold such
15 funds.

16 (c) Any taxing authority so noticed by the department
17 shall repeat the hearing and notice process required by
18 paragraph (2)(d), except that:

19 1. The advertisement shall appear within 15 days of
20 notice from the department.

21 2. The advertisement, in addition to meeting the
22 requirements of subsection (3), shall contain the following
23 statement in boldfaced type immediately after the heading:
24

25 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing
26 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
27 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND
28 NOTICE.

29
30 3. The millage newly adopted at this hearing shall not
31 be forwarded to the tax collector or property appraiser and

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1 may not exceed the rate previously adopted.

2 4. If the newly adopted millage is less than the
3 amount previously forwarded pursuant to subsection (4), any
4 moneys collected in excess of the new levy shall be held in
5 reserve until the subsequent fiscal year and shall then be
6 utilized to reduce ad valorem taxes otherwise necessary.

7 ~~(14)~~(13)(a) If the notice of proposed property taxes
8 mailed to taxpayers under this section contains an error, the
9 property appraiser, in lieu of mailing a corrected notice to
10 all taxpayers, may correct the error by mailing a short form
11 of the notice to those taxpayers affected by the error and its
12 correction. The notice shall be prepared by the property
13 appraiser at the expense of the taxing authority which caused
14 the error or at the property appraiser's expense if he or she
15 caused the error. The form of the notice must be approved by
16 the executive director of the Department of Revenue or the
17 executive director's designee. If the error involves only the
18 date and time of the public hearings required by this section,
19 the property appraiser, with the permission of the taxing
20 authority affected by the error, may correct the error by
21 advertising the corrected information in a newspaper of
22 general circulation in the county as provided in subsection
23 (3).

24 (b) Errors that may be corrected in this manner are:

25 1. Incorrect location, time, or date of a public
26 hearing.

27 2. Incorrect assessed, exempt, or taxable value.

28 3. Incorrect amount of taxes as reflected in column
29 one, column two, or column three of the notice; and

30 4. Any other error as approved by the executive
31 director of the Department of Revenue or the executive

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1 director's designee.

2 ~~(15)(14)~~ The provisions of this section shall apply to
3 all taxing authorities in this state which levy ad valorem
4 taxes, and shall control over any special law which is
5 inconsistent or in conflict with this section, except to the
6 extent the special law expressly exempts a taxing authority
7 from the provisions of this section. This subsection is a
8 clarification of existing law, and in the absence of such
9 express exemption, no past or future budget or levy of taxes
10 shall be set aside upon the ground that the taxing authority
11 failed to comply with any special law prescribing a schedule
12 or procedure for such adoption which is inconsistent or in
13 conflict with the provisions of this section.

14 Section 3. Subsection (3) is added to section 218.63,
15 Florida Statutes, to read:

16 218.63 Participation requirements.--

17 (3) If a unit of local government in any year levies a
18 millage rate in excess of the maximum millage rate allowed for
19 that year under s. 200.065(5), that unit of local government
20 may not participate in the allocation of local government
21 half-cent sales tax revenues during the next fiscal year.

22 Section 4. Paragraph (a) of subsection (1) of section
23 192.0105, Florida Statutes, is amended to read:

24 192.0105 Taxpayer rights.--There is created a Florida
25 Taxpayer's Bill of Rights for property taxes and assessments
26 to guarantee that the rights, privacy, and property of the
27 taxpayers of this state are adequately safeguarded and
28 protected during tax levy, assessment, collection, and
29 enforcement processes administered under the revenue laws of
30 this state. The Taxpayer's Bill of Rights compiles, in one
31 document, brief but comprehensive statements that summarize

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1 the rights and obligations of the property appraisers, tax
 2 collectors, clerks of the court, local governing boards, the
 3 Department of Revenue, and taxpayers. Additional rights
 4 afforded to payors of taxes and assessments imposed under the
 5 revenue laws of this state are provided in s. 213.015. The
 6 rights afforded taxpayers to assure that their privacy and
 7 property are safeguarded and protected during tax levy,
 8 assessment, and collection are available only insofar as they
 9 are implemented in other parts of the Florida Statutes or
 10 rules of the Department of Revenue. The rights so guaranteed
 11 to state taxpayers in the Florida Statutes and the
 12 departmental rules include:

13 (1) THE RIGHT TO KNOW.--

14 (a) The right to be mailed notice of proposed property
 15 taxes and proposed or adopted non-ad valorem assessments (see
 16 ss. 194.011(1), 200.065(2)(b) and (d) and (14)(a) ~~(13)(a)~~, and
 17 200.069). The notice must also inform the taxpayer that the
 18 final tax bill may contain additional non-ad valorem
 19 assessments (see s. 200.069(10)).

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

22 193.1142 Approval of assessment rolls.--

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

28 Section 6. Paragraph (f) of subsection (1) of section
 29 194.037, Florida Statutes, is amended to read:

30 194.037 Disclosure of tax impact.--

31 (1) After hearing all petitions, complaints, appeals,

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1 and disputes, the clerk shall make public notice of the
 2 findings and results of the board in at least a quarter-page
 3 size advertisement of a standard size or tabloid size
 4 newspaper, and the headline shall be in a type no smaller than
 5 18 point. The advertisement shall not be placed in that
 6 portion of the newspaper where legal notices and classified
 7 advertisements appear. The advertisement shall be published in
 8 a newspaper of general paid circulation in the county. The
 9 newspaper selected shall be one of general interest and
 10 readership in the community, and not one of limited subject
 11 matter, pursuant to chapter 50. The headline shall read: TAX
 12 IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list
 13 the members of the value adjustment board and the taxing
 14 authorities to which they are elected. The form shall show, in
 15 columnar form, for each of the property classes listed under
 16 subsection (2), the following information, with appropriate
 17 column totals:

18 (f) In the sixth column, the net shift in taxes to
 19 parcels not granted relief by the board. The shift shall be
 20 computed as the amount shown in column 5 multiplied by the
 21 applicable millage rates adopted by the taxing authorities in
 22 hearings held pursuant to s. 200.065(2)(d) or adopted by vote
 23 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the
 24 State Constitution, but without adjustment as authorized
 25 pursuant to s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing
 26 authority the hearing has not been completed at the time the
 27 notice required herein is prepared, the millage rate used
 28 shall be that adopted in the hearing held pursuant to s.
 29 200.065(2)(c).

30 Section 7. Paragraph (i) of subsection (2) of section
 31 1011.71, Florida Statutes, is amended to read:

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1 1011.71 District school tax.--

2 (2) In addition to the maximum millage levy as
3 provided in subsection (1), each school board may levy not
4 more than 2 mills against the taxable value for school
5 purposes for district schools, including charter schools at
6 the discretion of the school board, to fund:

7 (i) Payment of the cost of school buses when a school
8 district contracts with a private entity to provide student
9 transportation services if the district meets the requirements
10 of this paragraph.

11 1. The district's contract must require that the
12 private entity purchase, lease-purchase, or lease, and operate
13 and maintain, one or more school buses of a specific type and
14 size that meet the requirements of s. 1006.25.

15 2. Each such school bus must be used for the daily
16 transportation of public school students in the manner
17 required by the school district.

18 3. Annual payment for each such school bus may not
19 exceed 10 percent of the purchase price of the state pool bid.

20 4. The proposed expenditure of the funds for this
21 purpose must have been included in the district school board's
22 notice of proposed tax for school capital outlay as provided
23 in s. 200.065(10) ~~s. 200.065(9)~~.

24
25 Violations of these expenditure provisions shall result in an
26 equal dollar reduction in the Florida Education Finance
27 Program (FEFP) funds for the violating district in the fiscal
28 year following the audit citation.

29 Section 8. This act shall take effect July 1, 2007.

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