

By the Committee on General Government Appropriations; and
Senator Baker

601-03210-10

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1 A bill to be entitled
2 An act relating to fiscally constrained counties;
3 amending s. 218.12, F.S.; providing for the
4 determination by a fiscally constrained county of the
5 reduction in ad valorem revenues resulting from the
6 implementation of a provision of the State
7 Constitution; providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
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11 Section 1. Section 218.12, Florida Statutes, is amended to
12 read:

13 218.12 Appropriations to offset reductions in ad valorem
14 tax revenue in fiscally constrained counties.—

15 (1) Beginning in fiscal year 2008-2009, the Legislature
16 shall appropriate moneys to offset the reductions in ad valorem
17 tax revenue experienced by fiscally constrained counties, as
18 defined in s. 218.67(1), which occur as a direct result of the
19 implementation of revisions of Art. VII of the State
20 Constitution approved in the special election held on January
21 29, 2008. The moneys appropriated for this purpose shall be
22 distributed in January of each fiscal year among the fiscally
23 constrained counties based on each county's proportion of the
24 total reduction in ad valorem tax revenue resulting from the
25 implementation of the revision.

26 (2) On or before November 15 of each year, beginning in
27 2008, each fiscally constrained county shall apply to the
28 Department of Revenue to participate in the distribution of the
29 appropriation and provide documentation supporting the county's

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30 estimated reduction in ad valorem tax revenue in the form and
31 manner prescribed by the Department of Revenue. The
32 documentation must include an estimate of the reduction in
33 taxable value directly attributable to revisions of Art. VII of
34 the State Constitution for all county taxing jurisdictions
35 within the county and shall be prepared by the property
36 appraiser in each fiscally constrained county. The documentation
37 must also include the county millage rates applicable in all
38 such jurisdictions for both the current year and the prior year;
39 rolled-back rates, determined as provided in s. 200.065, for
40 each county taxing jurisdiction; and maximum millage rates that
41 could have been levied by majority vote pursuant to s. 200.185.
42 For purposes of this section, each fiscally constrained county's
43 reduction in ad valorem tax revenue shall be calculated as 95
44 percent of the estimated reduction in taxable value times the
45 lesser of the 2007 applicable millage rate or the applicable
46 millage rate for each county taxing jurisdiction in the prior
47 year.

48 (3) In determining the reductions in ad valorem tax
49 revenues in a given year occurring as a result of the
50 implementation of the revisions to Art. VII of the State
51 Constitution approved in the special election held on January
52 29, 2008, assessments reduced pursuant to s. 4(d)(8)a., Art. VII
53 of the State Constitution shall be included in the reduction in
54 taxable value only for those homesteads established January 1 of
55 the year the application under this section is made.

56 ~~(3) In determining the reductions in ad valorem tax~~
57 ~~revenues occurring as a result of the implementation of the~~
58 ~~revisions to Art. VII of the State Constitution approved in the~~

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59 ~~special election held on January 29, 2008, the value of~~
60 ~~assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the~~
61 ~~State Constitution shall include only the reduction in taxable~~
62 ~~value for homesteads established January 1, 2009.~~

63 Section 2. This act shall take effect July 1, 2010.