



1 reductions required by the act; providing  
2 appropriations; providing an effective date.

3  
4 Be It Enacted by the Legislature of the State of Florida:

5  
6 Section 1. Paragraph (h) is added to subsection (8) of  
7 section 200.001, Florida Statutes, to read:

8 200.001 Millages; definitions and general  
9 provisions.--

10 (8)

11 (h) "Per capita Florida personal income" means Florida  
12 nominal personal income divided by the Florida resident  
13 population for the previous calendar year, as reported by the  
14 Office of Economic and Demographic Research by April 30 of  
15 each year, and published by the Department of Revenue.

16 Section 2. Section 200.065, Florida Statutes, is  
17 amended to read:

18 200.065 Method of fixing millage.--

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

1 | to geographic boundary changes, will provide the same ad  
2 | valorem tax revenue for each taxing authority as was levied  
3 | during the prior year. That millage rate shall be known as the  
4 | "rolled-back rate." The property appraiser shall also include  
5 | instructions to each county or municipality describing the  
6 | proper method of computing the millage rates specified in  
7 | subsection (5) for the years to which that subsection applies.

8 | The information provided pursuant to this subsection shall  
9 | also be sent to the tax collector by the property appraiser at  
10 | the time it is sent to each taxing authority.

11 |         (2) No millage shall be levied until a resolution or  
12 | ordinance has been approved by the governing board of the  
13 | taxing authority which resolution or ordinance must be  
14 | approved by the taxing authority according to the following  
15 | procedure:

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

24 |             2. The tentative budget of the county commission shall  
25 | be prepared and submitted in accordance with s. 129.03.

26 |             3. The tentative budget of the school district shall  
27 | be prepared and submitted in accordance with chapter 1011,  
28 | provided that the date of submission shall not be later than  
29 | 24 days after certification of value pursuant to subsection  
30 | (1).

31 |

1           4. Taxing authorities other than the county and school  
2 district shall prepare and consider tentative and final  
3 budgets in accordance with this section and applicable  
4 provisions of law, including budget procedures applicable to  
5 the taxing authority, provided such procedures do not conflict  
6 with general law.

7           (b) Within 35 days after ~~of~~ certification of value  
8 pursuant to subsection (1), each taxing authority shall advise  
9 the property appraiser of its proposed millage rate, of its  
10 rolled-back rate computed pursuant to subsection (1), and of  
11 the date, time, and place at which a public hearing will be  
12 held to consider the proposed millage rate and the tentative  
13 budget. The property appraiser shall utilize this information  
14 in preparing the notice of proposed property taxes pursuant to  
15 s. 200.069. The deadline for mailing the notice shall be the  
16 later of 55 days after certification of value pursuant to  
17 subsection (1) or 10 days after either the date the tax roll  
18 is approved or the interim roll procedures under s. 193.1145  
19 are instituted. If the deadline for mailing the notice of  
20 proposed property taxes is 10 days after the date the tax roll  
21 is approved or the interim roll procedures are instituted, all  
22 subsequent deadlines provided in this section shall be  
23 extended. The number of days by which the deadlines shall be  
24 extended shall equal the number of days by which the deadline  
25 for mailing the notice of proposed taxes is extended beyond 55  
26 days after certification. If any taxing authority fails to  
27 provide the information required in this paragraph to the  
28 property appraiser in a timely fashion, the taxing authority  
29 may not levy ~~shall be prohibited from levying~~ a millage rate  
30 greater than the rolled-back rate computed pursuant to  
31 subsection (1) for the upcoming fiscal year, which rate shall

1 | be computed by the property appraiser and used in preparing  
2 | the notice of proposed property taxes.

3 |       (c) Within 80 days after ~~of~~ the certification of value  
4 | pursuant to subsection (1), but not earlier than 65 days after  
5 | certification, the governing body of each taxing authority  
6 | shall hold a public hearing on the tentative budget and  
7 | proposed millage rate. Prior to the conclusion of the  
8 | hearing, the governing body of the taxing authority shall  
9 | amend the tentative budget as it sees fit, adopt the amended  
10 | tentative budget, recompute its proposed millage rate, and  
11 | publicly announce the percent, if any, by which the recomputed  
12 | proposed millage rate exceeds the rolled-back rate computed  
13 | pursuant to subsection (1). That percent shall be  
14 | characterized as the percentage increase in property taxes  
15 | tentatively adopted by the governing body.

16 |       (d) Within 15 days after the meeting adopting the  
17 | tentative budget, the taxing authority shall advertise in a  
18 | newspaper of general circulation in the county as provided in  
19 | subsection (3), its intent to finally adopt a millage rate and  
20 | budget. A public hearing to finalize the budget and adopt a  
21 | millage rate shall be held not less than 2 days or more than 5  
22 | days after the day that the advertisement is first published.  
23 | During the hearing, the governing body of the taxing authority  
24 | shall amend the adopted tentative budget as it sees fit, adopt  
25 | a final budget, and adopt a resolution or ordinance stating  
26 | the millage rate to be levied. The resolution or ordinance  
27 | shall state the percent, if any, by which the millage rate to  
28 | be levied exceeds the rolled-back rate computed pursuant to  
29 | subsection (1), which shall be characterized as the percentage  
30 | increase in property taxes adopted by the governing body. The  
31 | adoption of the budget and the millage-levy resolution or

1 ordinance shall be by separate votes. For each taxing  
2 authority levying millage, the name of the taxing authority,  
3 the rolled-back rate, the percentage increase, and the millage  
4 rate to be levied shall be publicly announced prior to the  
5 adoption of the millage-levy resolution or ordinance. In no  
6 event may the millage rate adopted pursuant to this paragraph  
7 exceed the millage rate tentatively adopted pursuant to  
8 paragraph (c). If the rate tentatively adopted pursuant to  
9 paragraph (c) exceeds the proposed rate provided to the  
10 property appraiser pursuant to paragraph (b), or as  
11 subsequently adjusted pursuant to subsection (11)~~(10)~~, each  
12 taxpayer within the jurisdiction of the taxing authority shall  
13 be sent notice by first-class mail of his or her taxes under  
14 the tentatively adopted millage rate and his or her taxes  
15 under the previously proposed rate. The notice must be  
16 prepared by the property appraiser, at the expense of the  
17 taxing authority, and must generally conform to the  
18 requirements of s. 200.069. If such additional notice is  
19 necessary, its mailing must precede the hearing held pursuant  
20 to this paragraph by not less than 10 days and not more than  
21 15 days.

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

1 | body. The governing body shall adopt its tentative or final  
2 | millage rate prior to adopting its tentative or final budget.  
3 |         2. These hearings shall be held after 5 p.m. if  
4 | scheduled on a day other than Saturday. No hearing shall be  
5 | held on a Sunday. The county commission shall not schedule  
6 | its hearings on days scheduled for hearings by the school  
7 | board. The hearing dates scheduled by the county commission  
8 | and school board shall not be utilized by any other taxing  
9 | authority within the county for its public hearings. A  
10 | multicounty taxing authority shall make every reasonable  
11 | effort to avoid scheduling hearings on days utilized by the  
12 | counties or school districts within its jurisdiction. Tax  
13 | levies and budgets for dependent special taxing districts  
14 | shall be adopted at the hearings for the taxing authority to  
15 | which such districts are dependent, following such discussion  
16 | and adoption of levies and budgets for the superior taxing  
17 | authority. A taxing authority may adopt the tax levies for all  
18 | of its dependent special taxing districts, and may adopt the  
19 | budgets for all of its dependent special taxing districts, by  
20 | a single unanimous vote. However, if a member of the general  
21 | public requests that the tax levy or budget of a dependent  
22 | special taxing district be separately discussed and separately  
23 | adopted, the taxing authority shall discuss and adopt that tax  
24 | levy or budget separately. If, due to circumstances beyond the  
25 | control of the taxing authority, the hearing provided for in  
26 | paragraph (d) is recessed, the taxing authority shall publish  
27 | a notice in a newspaper of general paid circulation in the  
28 | county. The notice shall state the time and place for the  
29 | continuation of the hearing and shall be published at least 2  
30 | days but not more than 5 days prior to the date the hearing  
31 | will be continued.

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

9           2. Notwithstanding any provisions of paragraph (b) to  
10 the contrary, each school district shall advise the property  
11 appraiser of its recomputed proposed millage rate within 35  
12 days after ~~of~~ certification of value pursuant to subsection  
13 (1). The recomputed proposed millage rate of the school  
14 district shall be considered its proposed millage rate for the  
15 purposes of paragraph (b).

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

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

26           1. Expend moneys based on its tentative budget after  
27 adoption pursuant to paragraph (c) and until such time as its  
28 final budget is adopted pursuant to paragraph (d), only if the  
29 fiscal year of the taxing authority begins prior to adoption  
30 of the final budget or, in the case of a school district, if  
31 the fall term begins prior to adoption of the final budget; or

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

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

29           (a) For taxing authorities other than school districts  
30 that ~~which~~ have tentatively adopted a millage rate in excess  
31 of 100 percent of the rolled-back rate computed pursuant to

1 subsection (1), the advertisement shall be in the following  
2 form:

3  
4 NOTICE OF PROPOSED TAX INCREASE

5  
6 The ...(name of the taxing authority)... has  
7 tentatively adopted a measure to increase its property tax  
8 levy.

9 Last year's property tax levy:

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

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

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

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

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

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

20  
21 (b) In all instances in which the provisions of  
22 paragraph (a) are inapplicable for taxing authorities other  
23 than school districts, the advertisement shall be in the  
24 following form:

25  
26 NOTICE OF BUDGET HEARING

27  
28 The ...(name of taxing authority)... has tentatively  
29 adopted a budget for ...(fiscal year).... A public hearing to  
30 make a FINAL DECISION on the budget AND TAXES will be held on  
31 ...(date and time)... at ...(meeting place)....

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

(c) For school districts that ~~which~~ have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and that ~~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  
2           The ...(name of school district)... will soon consider  
3 a budget for ...(fiscal year).... A public hearing to make a  
4 DECISION on the budget AND TAXES will be held on ...(date and  
5 time)... at ...(meeting place)....  
6

7           (f) In lieu of publishing the notice set out in this  
8 subsection, the taxing authority may mail a copy of the notice  
9 to each elector residing within the jurisdiction of the taxing  
10 authority.

11           (g) In the event that the mailing of the notice of  
12 proposed property taxes is delayed beyond September 3 in a  
13 county, any multicounty taxing authority which levies ad  
14 valorem taxes within that county shall advertise its intention  
15 to adopt a tentative budget and millage rate in a newspaper of  
16 paid general circulation within that county, as provided in  
17 this subsection, and shall hold the hearing required pursuant  
18 to paragraph (2)(c) not less than 2 days or more than 5 days  
19 thereafter, and not later than September 18. The advertisement  
20 shall be in the following form, unless the proposed millage  
21 rate is less than or equal to the rolled-back rate, computed  
22 pursuant to subsection (1), in which case the advertisement  
23 shall be as provided in paragraph (e):  
24

25   NOTICE OF TAX INCREASE

26  
27           The ...(name of the taxing authority)... proposes to  
28 increase its property tax levy by ...(percentage of increase  
29 over rolled-back rate)... percent.  
30  
31

1 All concerned citizens are invited to attend a public  
2 hearing on the proposed tax increase to be held on ...(date  
3 and time)... at ...(meeting place)....  
4

5 (h) In no event shall any taxing authority add to or  
6 delete from the language of the advertisements as specified  
7 herein unless expressly authorized by law, except that, if an  
8 increase in ad valorem tax rates will affect only a portion of  
9 the jurisdiction of a taxing authority, advertisements may  
10 include a map or geographical description of the area to be  
11 affected and the proposed use of the tax revenues under  
12 consideration. The advertisements required herein shall not be  
13 accompanied, preceded, or followed by other advertising or  
14 notices which conflict with or modify the substantive content  
15 prescribed herein.

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

19 (j) The amounts to be published as percentages of  
20 increase over the rolled-back rate pursuant to this subsection  
21 shall be based on aggregate millage rates and shall exclude  
22 voted millage levies unless expressly provided otherwise in  
23 this subsection.

24 (k) Any taxing authority that ~~which~~ will levy an ad  
25 valorem tax for an upcoming budget year but that does not levy  
26 an ad valorem tax currently shall, in the advertisement  
27 specified in paragraph (a), paragraph (c), paragraph (d), or  
28 paragraph (g), replace the phrase "increase its property tax  
29 levy by ...(percentage of increase over rolled-back rate)...  
30 percent" with the phrase "impose a new property tax levy of  
31 \$...(amount)... per \$1,000 value."

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

8  
9           THE PROPOSED OPERATING BUDGET EXPENDITURES OF ...(name  
10 of taxing authority)... ARE ...(percent rounded to one decimal  
11 place)... MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

12  
13 For purposes of this paragraph, "proposed operating budget  
14 expenditures" or "operating expenditures" means all moneys of  
15 the local government, including dependent special districts,  
16 that:

- 17           1. Were or could be expended during the applicable  
18 fiscal year, or  
19           2. Were or could be retained as a balance for future  
20 spending in the fiscal year.

21  
22 Provided, however, those moneys held in or used in trust,  
23 agency, or internal service funds, and expenditures of bond  
24 proceeds for capital outlay or for advanced refunded debt  
25 principal, shall be excluded.

26           (4) The resolution or ordinance approved in the manner  
27 provided for in this section shall be forwarded to the  
28 property appraiser and the tax collector within 3 days after  
29 the adoption of such resolution or ordinance. No millage other  
30 than that approved by referendum may be levied until the  
31 resolution or ordinance to levy required in subsection (2) is

1 approved by the governing board of the taxing authority and  
2 submitted to the property appraiser and the tax collector. The  
3 receipt of the resolution or ordinance by the property  
4 appraiser shall be considered official notice of the millage  
5 rate approved by the taxing authority, and that millage rate  
6 shall be the rate applied by the property appraiser in  
7 extending the rolls pursuant to s. 193.122, subject to the  
8 provisions of subsection ~~(6)~~~~(5)~~. These submissions shall be  
9 made within 101 days after ~~of~~ certification of value pursuant  
10 to subsection (1).

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

14 1. The rate that will provide ad valorem tax revenue  
15 calculated as follows:

16 a. Property taxes levied against the 2005 tax roll  
17 adjusted to the amount that would have been levied against the  
18 2006 tax roll at the 2006 rolled-back rate and further  
19 adjusted by the annual percentage change in per capita Florida  
20 personal income in the 2005 calendar year; and

21 b. The lesser of the amount in sub-subparagraph a. or  
22 the actual ad valorem tax levy for the 2006-2007 fiscal year,  
23 further adjusted to the amount that would result from levying  
24 the 2007 rolled-back rate based on the amount calculated in  
25 1., and further adjusted by the annual percentage change in  
26 per capita Florida personal income in the 2006 calendar year;  
27 or

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

30  
31

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

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

6           2. Eighty-five percent of the rate that will provide  
7 the ad valorem tax revenue that would be raised by applying  
8 the millage rate for the 2006-2007 fiscal year to the 2008 tax  
9 roll.

10           (c) Beginning in the 2009-2010 fiscal year, a county  
11 or municipality may not levy a millage rate in excess of the  
12 rolled-back rate based on the previous year's maximum tax  
13 rate, adjusted for growth in per capita Florida personal  
14 income of state residents, unless the rate is approved by a  
15 two-thirds vote of the governing body of the county or  
16 municipality or approved by referendum of the voters.

17  
18 Tax increment finance payments made by a local government  
19 pursuant to s. 163.387 shall be excluded from the calculation  
20 of maximum millage rates under this subsection. Taxes levied  
21 for the payment of bonds issued pursuant to s. 12, Art. VII of  
22 the State Constitution or levied for periods not longer than 2  
23 years when authorized by a vote of the electors and taxes  
24 levied by a municipality or municipal services taxing unit  
25 that has levied ad valorem taxes for less than 5 years are not  
26 subject to the limitation on millage rates provided in this  
27 subsection.

28           ~~(6)(5)~~ Prior to extension of the rolls pursuant to s.  
29 193.122, the property appraiser shall notify each taxing  
30 authority of the aggregate change in the assessment roll, if  
31 any, from that certified pursuant to subsection (1),

1 including, but not limited to, those changes which result from  
2 actions by the value adjustment board or from corrections of  
3 errors in the assessment roll. Municipalities, counties,  
4 school boards, and water management districts may adjust  
5 administratively their adopted millage rate without a public  
6 hearing if the taxable value within the jurisdiction of the  
7 taxing authority as certified pursuant to subsection (1) is at  
8 variance by more than 1 percent with the taxable value shown  
9 on the roll to be extended. Any other taxing authority may  
10 adjust administratively its adopted millage rate without a  
11 public hearing if the taxable value within the jurisdiction of  
12 the taxing authority as certified pursuant to subsection (1)  
13 is at variance by more than 3 percent with the taxable value  
14 shown on the roll to be extended. The adjustment shall be  
15 such that the taxes computed by applying the adopted rate  
16 against the certified taxable value are equal to the taxes  
17 computed by applying the adjusted adopted rate to the taxable  
18 value on the roll to be extended. However, no adjustment  
19 shall be made to levies required by law to be a specific  
20 millage amount. Not later than 3 days after receipt of  
21 notification pursuant to this subsection, each affected taxing  
22 authority shall certify to the property appraiser its adjusted  
23 adopted rate. Failure to so certify shall constitute waiver  
24 of the adjustment privilege.

25 ~~(7)(6)~~ Nothing contained in this section shall serve  
26 to extend or authorize any millage in excess of the maximum  
27 millage permitted by law or prevent the reduction of millage.

28 ~~(8)(7)~~ The property appraiser shall deliver to the  
29 presiding officer of each taxing authority within the county,  
30 on June 1, an estimate of the total assessed value of  
31

1 nonexempt property for the current year for budget planning  
2 purposes.

3       ~~(9)~~~~(8)~~ Multicounty taxing authorities are subject to  
4 the provisions of this section. The term "taxable value" means  
5 the taxable value of all property subject to taxation by the  
6 authority. If a multicounty taxing authority has not received  
7 a certification pursuant to subsection (1) from a county by  
8 July 15, it shall compute its proposed millage rate and  
9 rolled-back rate based upon estimates of taxable value  
10 supplied by the Department of Revenue. All dates for public  
11 hearings and advertisements specified in this section shall,  
12 with respect to multicounty taxing authorities, be computed as  
13 though certification of value pursuant to subsection (1) were  
14 made July 1. The multicounty district shall add the following  
15 sentence to the advertisement set forth in paragraphs (3)(a)  
16 and (g): This tax increase is applicable to ...(name of  
17 county or counties)....

18       ~~(10)~~~~(9)~~(a) In addition to the notice required in  
19 subsection (3), a district school board shall publish a second  
20 notice of intent to levy additional taxes under s. 1011.71(2).  
21 Such notice shall specify the projects or number of school  
22 buses anticipated to be funded by such additional taxes and  
23 shall be published in the size, within the time periods,  
24 adjacent to, and in substantial conformity with the  
25 advertisement required under subsection (3). The projects  
26 shall be listed in priority within each category as follows:  
27 construction and remodeling; maintenance, renovation, and  
28 repair; motor vehicle purchases; new and replacement  
29 equipment; payments for educational facilities and sites due  
30 under a lease-purchase agreement; payments for renting and  
31 leasing educational facilities and sites; payments of loans

1 approved pursuant to ss. 1011.14 and 1011.15; payment of costs  
2 of compliance with environmental statutes and regulations;  
3 payment of costs of leasing relocatable educational  
4 facilities; and payments to private entities to offset the  
5 cost of school buses pursuant to s. 1011.71(2)(i). The  
6 additional notice shall be in the following form, except that  
7 if the district school board is proposing to levy the same  
8 millage under s. 1011.71(2) which it levied in the prior year,  
9 the words "continue to" shall be inserted before the word  
10 "impose" in the first sentence, and except that the second  
11 sentence of the second paragraph shall be deleted if the  
12 district is advertising pursuant to paragraph (3)(e):

13  
14 NOTICE OF TAX FOR SCHOOL  
15 CAPITAL OUTLAY  
16

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

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

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

27  
28 ...(list of capital outlay projects)...

29  
30 All concerned citizens are invited to a public hearing  
31 to be held on ...(date and time)... at ...(meeting place)....

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

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

17  
18                                    AMENDED NOTICE OF TAX FOR  
19                                    SCHOOL CAPITAL OUTLAY

20  
21           The School Board of ...(name)... County will soon  
22 consider a measure to amend the use of property tax for the  
23 capital outlay projects previously advertised for the  
24 ...(year)... to ...(year)... school year.

25  
26           New projects to be funded:

27  
28                                    ...(list of capital outlay projects)...

29  
30           Amended projects to be funded:

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

2

3           Projects to be deleted:

4

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

6

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

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

11

12           ~~(11)~~(10) Notwithstanding the provisions of paragraph  
13 (2)(b) and s. 200.069(4)(c) to the contrary, the proposed  
14 millage rates provided to the property appraiser by the taxing  
15 authority, except for millage rates adopted by referendum, for  
16 rates authorized by s. 1011.71, and for rates required by law  
17 to be in a specified millage amount, shall be adjusted in the  
18 event that a review notice is issued pursuant to s.  
19 193.1142(4) and the taxable value on the approved roll is at  
20 variance with the taxable value certified pursuant to  
21 subsection (1). The adjustment shall be made by the property  
22 appraiser, who shall notify the taxing authorities affected by  
23 the adjustment within 5 days of the date the roll is approved  
24 pursuant to s. 193.1142(4). The adjustment shall be such as  
25 to provide for no change in the dollar amount of taxes levied  
26 from that initially proposed by the taxing authority.

27           ~~(12)~~(11) The time periods specified in this section  
28 shall be determined by using the date of certification of  
29 value pursuant to subsection (1) or July 1, whichever date is  
30 later, as day 1. The time periods shall be considered  
31 directory and may be shortened, provided:

1 (a) No public hearing which is preceded by a mailed  
2 notice occurs earlier than 10 days following the mailing of  
3 such notice;

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

7 (c) The property appraiser coordinates such shortening  
8 of time periods and gives written notice to all affected  
9 taxing authorities; however, no taxing authority shall be  
10 denied its right to the full time periods allowed in this  
11 section.

12 ~~(13)~~~~(12)~~(a) Any taxing authority in violation of this  
13 section shall be subject to forfeiture of state funds  
14 otherwise available to it for the 12 months following a  
15 determination of noncompliance by the appropriate state  
16 agency.

17 (b) Within 30 days after ~~of~~ the deadline for  
18 certification of compliance required by s. 200.068, the  
19 department shall notify any taxing authority in violation of  
20 this section that it is subject to paragraph (c). Except for  
21 revenues from voted levies or levies imposed pursuant to s.  
22 1011.60(6), the revenues of any taxing authority in violation  
23 of this section collected in excess of the rolled-back rate  
24 shall be held in escrow until the process required by  
25 paragraph (c) is completed and approved by the department. The  
26 department shall direct the tax collector to so hold such  
27 funds.

28 (c) Any taxing authority so noticed by the department  
29 shall repeat the hearing and notice process required by  
30 paragraph (2)(d), except that:  
31

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

3           2. The advertisement, in addition to meeting the  
4 requirements of subsection (3), shall contain the following  
5 statement in boldfaced type immediately after the heading:  
6

7           THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing  
8 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE  
9 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND  
10 NOTICE.  
11

12           3. The millage newly adopted at this hearing shall not  
13 be forwarded to the tax collector or property appraiser and  
14 may not exceed the rate previously adopted.

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

20           ~~(14)~~(13)(a) If the notice of proposed property taxes  
21 mailed to taxpayers under this section contains an error, the  
22 property appraiser, in lieu of mailing a corrected notice to  
23 all taxpayers, may correct the error by mailing a short form  
24 of the notice to those taxpayers affected by the error and its  
25 correction. The notice shall be prepared by the property  
26 appraiser at the expense of the taxing authority which caused  
27 the error or at the property appraiser's expense if he or she  
28 caused the error. The form of the notice must be approved by  
29 the executive director of the Department of Revenue or the  
30 executive director's designee. If the error involves only the  
31 date and time of the public hearings required by this section,

1 the property appraiser, with the permission of the taxing  
2 authority affected by the error, may correct the error by  
3 advertising the corrected information in a newspaper of  
4 general circulation in the county as provided in subsection  
5 (3).

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

7 1. Incorrect location, time, or date of a public  
8 hearing.

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

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

12 4. Any other error as approved by the executive  
13 director of the Department of Revenue or the executive  
14 director's designee.

15 ~~(15)~~~~(14)~~ The provisions of this section shall apply to  
16 all taxing authorities in this state which levy ad valorem  
17 taxes, and shall control over any special law which is  
18 inconsistent or in conflict with this section, except to the  
19 extent the special law expressly exempts a taxing authority  
20 from the provisions of this section. This subsection is a  
21 clarification of existing law, and in the absence of such  
22 express exemption, no past or future budget or levy of taxes  
23 shall be set aside upon the ground that the taxing authority  
24 failed to comply with any special law prescribing a schedule  
25 or procedure for such adoption which is inconsistent or in  
26 conflict with the provisions of this section.

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

29 218.63 Participation requirements.--

30 (3) If a unit of local government in any year levies a  
31 millage rate in excess of the maximum millage rate allowed for

1 that year under s. 200.065(5), that unit of local government  
2 may not participate in the allocation of local government  
3 half-cent sales tax revenues during the next fiscal year.

4 Section 4. Paragraph (a) of subsection (1) of section  
5 192.0105, Florida Statutes, is amended to read:

6 192.0105 Taxpayer rights.--There is created a Florida  
7 Taxpayer's Bill of Rights for property taxes and assessments  
8 to guarantee that the rights, privacy, and property of the  
9 taxpayers of this state are adequately safeguarded and  
10 protected during tax levy, assessment, collection, and  
11 enforcement processes administered under the revenue laws of  
12 this state. The Taxpayer's Bill of Rights compiles, in one  
13 document, brief but comprehensive statements that summarize  
14 the rights and obligations of the property appraisers, tax  
15 collectors, clerks of the court, local governing boards, the  
16 Department of Revenue, and taxpayers. Additional rights  
17 afforded to payors of taxes and assessments imposed under the  
18 revenue laws of this state are provided in s. 213.015. The  
19 rights afforded taxpayers to assure that their privacy and  
20 property are safeguarded and protected during tax levy,  
21 assessment, and collection are available only insofar as they  
22 are implemented in other parts of the Florida Statutes or  
23 rules of the Department of Revenue. The rights so guaranteed  
24 to state taxpayers in the Florida Statutes and the  
25 departmental rules include:

26 (1) THE RIGHT TO KNOW.--

27 (a) The right to be mailed notice of proposed property  
28 taxes and proposed or adopted non-ad valorem assessments (see  
29 ss. 194.011(1), 200.065(2)(b) and (d) and ~~(14)(a)(13)(a)~~, and  
30 200.069). The notice must also inform the taxpayer that the  
31

1 final tax bill may contain additional non-ad valorem  
2 assessments (see s. 200.069(10)).

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

5 193.1142 Approval of assessment rolls.--

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

11 Section 6. Paragraph (f) of subsection (1) of section  
12 194.037, Florida Statutes, is amended to read:

13 194.037 Disclosure of tax impact.--

14 (1) After hearing all petitions, complaints, appeals,  
15 and disputes, the clerk shall make public notice of the  
16 findings and results of the board in at least a quarter-page  
17 size advertisement of a standard size or tabloid size  
18 newspaper, and the headline shall be in a type no smaller than  
19 18 point. The advertisement shall not be placed in that  
20 portion of the newspaper where legal notices and classified  
21 advertisements appear. The advertisement shall be published in  
22 a newspaper of general paid circulation in the county. The  
23 newspaper selected shall be one of general interest and  
24 readership in the community, and not one of limited subject  
25 matter, pursuant to chapter 50. The headline shall read: TAX  
26 IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list  
27 the members of the value adjustment board and the taxing  
28 authorities to which they are elected. The form shall show, in  
29 columnar form, for each of the property classes listed under  
30 subsection (2), the following information, with appropriate  
31 column totals:

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

13           Section 7. Paragraph (i) of subsection (2) of section  
14 1011.71, Florida Statutes, is amended to read:

15           1011.71 District school tax.--

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

21           (i) Payment of the cost of school buses when a school  
22 district contracts with a private entity to provide student  
23 transportation services if the district meets the requirements  
24 of this paragraph.

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

29           2. Each such school bus must be used for the daily  
30 transportation of public school students in the manner  
31 required by the school district.

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

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

7  
8 Violations of these expenditure provisions shall result in an  
9 equal dollar reduction in the Florida Education Finance  
10 Program (FEFP) funds for the violating district in the fiscal  
11 year following the audit citation.

12           Section 8. If the governing board of any county or  
13 municipality determines, by a majority vote, that it needs  
14 assistance to implement the revenue reductions required by  
15 this act, the governing board may request technical financial  
16 assistance from the Office of the Auditor General or the  
17 Office of Program Policy Analysis and Government  
18 Accountability. Within 15 days after receiving such a request,  
19 the Auditor General or OPPAGA shall designate a group of staff  
20 members or consultants to assist that county or municipality.  
21 Such assistance shall be limited to those actions necessary to  
22 ensure that essential services are provided at appropriate  
23 levels. Other state agencies and local governments shall  
24 provide information as requested by the Auditor General or  
25 OPPAGA in providing assistance under this section. Within 45  
26 days after receiving the initial request, the Auditor General  
27 or OPPAGA shall submit its final recommendations to the county  
28 or municipality.

29           Section 9. The sum of \$250,000 nonrecurring general  
30 revenue is appropriated to the Office of Program Policy  
31 Analysis and Government Accountability for purposes of

1 implementing section 8 of this act. The sum of \$250,000 in  
2 nonrecurring general revenue is appropriated to the Office of  
3 the Auditor General for purposes of implementing section 8 of  
4 this act.

5 Section 10. This act shall take effect July 1, 2007.

6  
7 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
8 COMMITTEE SUBSTITUTE FOR  
9 SB 1020

10 The committee substitute limits the millage rates that may be  
11 levied by cities and counties, and prohibits participation in  
12 the allocation of the half-cent sales tax revenue for the  
13 following fiscal year for any local government that exceeds  
14 the allowable millage rate. It provides that any county or  
15 municipality that exceeds the maximum millage rate allowed by  
16 s. 200.065(5) will not receive funds from the half-cent  
17 revenue-sharing program for the next fiscal year. It provides  
18 that the Auditor General or OPPAGA will provide technical  
19 financial assistance to counties and municipalities, at their  
20 request, to assist them in providing appropriate levels of  
21 essential services, and appropriates \$250,000 each to the  
22 Auditor General and OPPAGA to fund the assistance.  
23  
24  
25  
26  
27  
28  
29  
30  
31