

20264Fer

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

26  
27 Be It Enacted by the Legislature of the State of Florida:  
28

29 Section 1. Paragraphs (l) and (m) of subsection (8) of

20264Fer

30 section 200.001, Florida Statutes, are amended to read:

31 200.001 Millages; definitions and general provisions.—

32 (8)

33 (1) "Maximum total county ad valorem taxes levied" means  
34 the total taxes levied by a county, municipal service taxing  
35 units of that county, and special districts dependent to that  
36 county at their individual maximum millages, authorized  
37 ~~calculated~~ pursuant to s. 200.065(5) (a) ~~for fiscal years 2009–~~  
38 ~~2010 and thereafter.~~

39 (m) "Maximum total municipal ad valorem taxes levied" means  
40 the total taxes levied by a municipality and special districts  
41 dependent to that municipality at their individual maximum  
42 millages, authorized ~~calculated~~ pursuant to s. 200.065(5) (a) s.  
43 ~~200.065(5) (b) for fiscal years 2009–2010 and thereafter.~~

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

46 200.065 Method of fixing millage.—

47 (5) In each fiscal year:

48 (a) The maximum millage rate that a county, municipality,  
49 special district dependent to a county or municipality,  
50 municipal service taxing unit, or independent special district  
51 may levy is the a rolled-back rate computed pursuant to  
52 subsection (1) ~~based on the amount of taxes which would have~~  
53 ~~been levied in the prior year if the maximum millage rate had~~  
54 ~~been applied, adjusted for change in per capita Florida personal~~  
55 ~~income, unless a higher rate was adopted, in which case the~~  
56 ~~maximum is the adopted rate. The maximum millage rate applicable~~  
57 ~~to a county authorized to levy a county public hospital surtax~~  
58 ~~under s. 212.055 and which did so in fiscal year 2007 shall~~

20264Fer

59 ~~exclude the revenues required to be contributed to the county~~  
60 ~~public general hospital in the current fiscal year for the~~  
61 ~~purposes of making the maximum millage rate calculation, but~~  
62 ~~shall be added back to the maximum millage rate allowed after~~  
63 ~~the roll back has been applied, the total of which shall be~~  
64 ~~considered the maximum millage rate for such a county for~~  
65 ~~purposes of this subsection. The revenue required to be~~  
66 ~~contributed to the county public general hospital for the~~  
67 ~~upcoming fiscal year shall be calculated as 11.873 percent times~~  
68 ~~the millage rate levied for countywide purposes in fiscal year~~  
69 ~~2007 times 95 percent of the preliminary tax roll for the~~  
70 ~~upcoming fiscal year. A higher rate may be adopted only under~~  
71 the following conditions:

72 1. A rate of not more than 110 percent of the rolled-back  
73 ~~rate based on the previous year's maximum millage rate, adjusted~~  
74 ~~for change in per capita Florida personal income, may be adopted~~  
75 if approved by a two-thirds vote of the membership of the  
76 governing body of the county, municipality, or independent  
77 district; or

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

84 (b) The millage rate of a county or municipality, municipal  
85 service taxing unit of that county, and any special district  
86 dependent to that county or municipality may exceed the maximum  
87 millage rate authorized ~~calculated~~ pursuant to this subsection

20264Fer

88 if the total county ad valorem taxes levied or total municipal  
89 ad valorem taxes levied do not exceed the maximum total county  
90 ad valorem taxes levied or maximum total municipal ad valorem  
91 taxes levied, respectively. Voted millage and taxes levied by a  
92 municipality or independent special district that has levied ad  
93 valorem taxes for less than 5 years are not subject to this  
94 limitation. The millage rate of a county authorized to levy a  
95 county public hospital surtax under s. 212.055 may exceed the  
96 maximum millage rate authorized ~~calculated~~ pursuant to this  
97 subsection to the extent necessary to account for the revenues  
98 required to be contributed to the county public hospital. Total  
99 taxes levied may exceed the maximum calculated pursuant to  
100 subsection (6) as a result of an increase in taxable value above  
101 that certified in subsection (1) if such increase is less than  
102 the percentage amounts contained in subsection (6) or if the  
103 administrative adjustment cannot be made because the value  
104 adjustment board is still in session at the time the tax roll is  
105 extended; otherwise, millage rates subject to this subsection  
106 may be reduced so that total taxes levied do not exceed the  
107 maximum.

108  
109 Any unit of government operating under a home rule charter  
110 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
111 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
112 State Constitution, which is granted the authority in the State  
113 Constitution to exercise all the powers conferred now or  
114 hereafter by general law upon municipalities and which exercises  
115 such powers in the unincorporated area shall be recognized as a  
116 municipality under this subsection. For a downtown development

20264Fer

117 authority established before the effective date of the State  
118 Constitution which has a millage that must be approved by a  
119 municipality, the governing body of that municipality shall be  
120 considered the governing body of the downtown development  
121 authority for purposes of this subsection.

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

124 200.068 Certification of compliance with this chapter.—Not  
125 later than 30 days following adoption of an ordinance or  
126 resolution establishing a property tax levy, each taxing  
127 authority shall certify compliance with the provisions of this  
128 chapter to the Department of Revenue. In addition to a statement  
129 of compliance, such certification shall include a copy of the  
130 ordinance or resolution so adopted; a copy of the certification  
131 of value showing rolled-back millage and proposed millage rates,  
132 as provided to the property appraiser pursuant to s. 200.065(1)  
133 and (2) (b); maximum millage rates authorized ~~calculated~~ pursuant  
134 to s. 200.065(5), ~~together with values and calculations upon~~  
135 ~~which the maximum millage rates are based~~; and a certified copy  
136 of the advertisement, as published pursuant to s. 200.065(3). In  
137 certifying compliance, the governing body of the county shall  
138 also include a certified copy of the notice required under s.  
139 194.037. However, if the value adjustment board completes its  
140 hearings after the deadline for certification under this  
141 section, the county shall submit such copy to the department not  
142 later than 30 days following completion of such hearings.

143 Section 4. For the purpose of incorporating the amendment  
144 made by this act to section 200.065, Florida Statutes, in a  
145 reference thereto, subsection (2) of section 218.12, Florida

20264Fer

146 Statutes, is reenacted to read:

147       218.12 Appropriations to offset reductions in ad valorem  
148 tax revenue in fiscally constrained counties.—

149       (2) On or before November 15 of each year, each fiscally  
150 constrained county shall apply to the Department of Revenue to  
151 participate in the distribution of the appropriation and provide  
152 documentation supporting the county's estimated reduction in ad  
153 valorem tax revenue in the form and manner prescribed by the  
154 Department of Revenue. The documentation must include an  
155 estimate of the reduction in taxable value directly attributable  
156 to revisions of Art. VII of the State Constitution for all  
157 county taxing jurisdictions within the county and shall be  
158 prepared by the property appraiser in each fiscally constrained  
159 county. The documentation must also include the county millage  
160 rates applicable in all such jurisdictions for both the current  
161 year and the prior year; rolled-back rates, determined as  
162 provided in s. 200.065, for each county taxing jurisdiction; and  
163 maximum millage rates that could have been levied by majority  
164 vote pursuant to s. 200.065(5). For purposes of this section,  
165 each fiscally constrained county's reduction in ad valorem tax  
166 revenue shall be calculated as 95 percent of the estimated  
167 reduction in taxable value times the lesser of the 2007  
168 applicable millage rate or the applicable millage rate for each  
169 county taxing jurisdiction in the current year. If a fiscally  
170 constrained county fails to apply for the distribution, its  
171 share shall revert to the fund from which the appropriation was  
172 made.

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

20264Fer

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

177       218.125 Offset for tax loss associated with certain  
178 constitutional amendments affecting fiscally constrained  
179 counties.—

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

20264Fer

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

208 218.136 Offset for ad valorem revenue loss affecting  
209 fiscally constrained counties.—

210 (2) On or before November 15 of each year, each fiscally  
211 constrained county shall apply to the Department of Revenue to  
212 participate in the distribution of the appropriation and provide  
213 documentation supporting the county's estimated reduction in ad  
214 valorem tax revenue in the form and manner prescribed by the  
215 Department of Revenue. The documentation must include an  
216 estimate of the reduction in taxable value directly attributable  
217 to revisions of s. 6(a), Art. VII of the State Constitution  
218 approved in the November 2024 general election for all county  
219 taxing jurisdictions within the county and shall be prepared by  
220 the property appraiser in each fiscally constrained county. The  
221 documentation must also include the county millage rates  
222 applicable in all such jurisdictions for the current year and  
223 the prior year, rolled-back rates determined as provided in s.  
224 200.065 for each county taxing jurisdiction, and maximum millage  
225 rates that could have been levied by majority vote pursuant to  
226 s. 200.065(5). For purposes of this section, each fiscally  
227 constrained county's reduction in ad valorem tax revenue shall  
228 be calculated as 95 percent of the estimated reduction in  
229 taxable value multiplied by the lesser of the 2024 applicable  
230 millage rate or the applicable millage rate for each county  
231 taxing jurisdiction in the current year. If a fiscally  
232 constrained county fails to apply for the distribution, its

20264Fer

233 share shall revert to the fund from which the appropriation was  
234 made.

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

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

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