



Government Efficiency & Accountability Council

ACTION PACKET

**Wednesday, March 7, 2007
8:30 AM
Morris Hall (17 HOB)**

COUNCIL MEETING REPORT
Government Efficiency & Accountability Council

3/7/2007 8:30:00AM

Location: Morris Hall (17 HOB)

Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Andy Gardiner (Chair)	X		
Frank Attkisson	X		
Carl Domino	X		
Greg Evers	X		
Joseph Gibbons	X		
Eduardo Gonzalez	X		
Michael Grant	X		
Ed Homan	X		
Stan Jordan	X		
Matthew Meadows	X		
Julio Robaina	X		
Franklin Sands	X		
Robert Schenck	X		
Michael Scionti	X		
Geraldine Thompson	X		
Totals:	15	0	0

Committee meeting was reported out: Wednesday, March 07, 2007 2:14:14PM

COUNCIL MEETING REPORT
Government Efficiency & Accountability Council

3/7/2007 8:30:00AM

Location: Morris Hall (17 HOB)

HB 793 : Idea Bank

Favorable with Council Substitute

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Frank Attkisson				X	
Carl Domino	X				
Greg Evers			X		
Joseph Gibbons	X				
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows	X				
Julio Robaina	X				
Franklin Sands	X				
Robert Schenck	X				
Michael Scionti	X				
Geraldine Thompson	X				
Andy Gardiner (Chair)	X				
Total Yeas: 13		Total Nays: 0			

Committee meeting was reported out: Wednesday, March 07, 2007 2:14:14PM

COUNCIL MEETING REPORT
Government Efficiency & Accountability Council

3/7/2007 8:30:00AM

Location: Morris Hall (17 HOB)

HB 795 : Office of Public Inspector

Favorable with Council Substitute

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Frank Attkisson	X				
Carl Domino			X		
Greg Evers	X				
Joseph Gibbons	X				
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows	X				
Julio Robaina	X				
Franklin Sands	X				
Robert Schenck	X				
Michael Scionti	X				
Geraldine Thompson	X				
Andy Gardiner (Chair)	X				
Total Yeas: 14		Total Nays: 0			

Committee meeting was reported out: Wednesday, March 07, 2007 2:14:14PM

COUNCIL MEETING REPORT
Government Efficiency & Accountability Council

3/7/2007 8:30:00AM

Location: Morris Hall (17 HOB)

PCB GEAC 07-01 : Ad Valorem Tax Millage

Favorable With Amendments (1)

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Frank Attkisson	X				
Carl Domino	X				
Greg Evers	X				
Joseph Gibbons		X			
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows		X			
Julio Robaina	X				
Franklin Sands		X			
Robert Schenck	X				
Michael Scionti		X			
Geraldine Thompson		X			
Andy Gardiner (Chair)	X				
Total Yeas: 10		Total Nays: 5			

Appearances:

Ad Valorem Tax Millage

Sarah Bleakley, Special Counsel (Lobbyist) - Opponent

Fla. Association of Counties

1500 Mahan Drive

Tallahassee FL 32308

Phone: 850-508-5816

Ad Valorem Tax Millage

John Smith (Lobbyist) - Opponent

Fl. League of Cities

300 S. Bronough St.

Tallahassee FL 32301

Phone: 222-9684

Ad Valorem Tax Millage

Lori Parham, State Director (Lobbyist) - Information Only

AARP Florida

700 W. College

Tallahassee FL 32303

Phone: 577-5170

Committee meeting was reported out: Wednesday, March 07, 2007 2:14:14PM

COUNCIL MEETING REPORT
Government Efficiency & Accountability Council

3/7/2007 8:30:00AM

Location: Morris Hall (17 HOB)

Ad Valorem Tax Millage

Ilene Lieberman, County Commissioner - Information Only

Broward County

115 S. Andrews Ave.

Ft. Lauderdale FL 33301

Phone: 954-357-7001

Committee meeting was reported out: Wednesday, March 07, 2007 2:14:14PM

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Bill No. **PCB GEAC 07-01**

COUNCIL/COMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

1 Council/Committee hearing bill: Government Efficiency &
 2 Accountability Council
 3 Representative(s) offered the following:

Amendment (with title amendment)

6 Remove everything after the enacting clause and insert:

7 Section 1. Subsection (3) of section 200.065, Florida
 8 Statutes, is amended to read:

9 200.065 Method of fixing millage.--

10 (3) The advertisement shall be no less than one-quarter
 11 page in size of a standard size or a tabloid size newspaper, and
 12 the headline in the advertisement shall be in a type no smaller
 13 than 18 point. The advertisement shall not be placed in that
 14 portion of the newspaper where legal notices and classified
 15 advertisements appear. The advertisement shall be published in a
 16 newspaper of general paid circulation in the county or in a
 17 geographically limited insert of such newspaper. The geographic
 18 boundaries in which such insert is circulated shall include the
 19 geographic boundaries of the taxing authority. It is the
 20 legislative intent that, whenever possible, the advertisement
 21 appear in a newspaper that is published at least 5 days a week
 22 unless the only newspaper in the county is published less than 5

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

23 days a week, or that the advertisement appear in a
24 geographically limited insert of such newspaper which insert is
25 published throughout the taxing authority's jurisdiction at
26 least twice each week. It is further the legislative intent that
27 the newspaper selected be one of general interest and readership
28 in the community and not one of limited subject matter, pursuant
29 to chapter 50.

30 (a) For taxing authorities other than school districts
31 which have tentatively adopted a millage rate in excess of the
32 millage rate limitation contained in s. 200.192, the
33 advertisement shall be in the following form:

34
35 NOTICE OF PROPOSED TAX INCREASE IN EXCESS OF THE MILLAGE
36 LIMITATION

37
38 The (name of the taxing authority) has tentatively
39 adopted a measure to increase its property tax levy in excess of
40 the millage limitation imposed by statute.

41 Last year's property tax levy:

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

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

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

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

47 If this proposed tax increase in excess of the millage
48 limitation is levied by less than the required supermajority
49 vote, the (name of taxing authority) may lose state revenue
50 sharing. Last year, (name of taxing authority) received
51 \$XX,XXX,XXX from revenue sharing.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

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

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

57 (b)-(a) For taxing authorities other than school districts
58 which have tentatively adopted a millage rate in excess of 100
59 percent of the rolled-back rate computed pursuant to subsection
60 (1), the advertisement shall be in the following form:

61
62 NOTICE OF PROPOSED TAX INCREASE

63
64 The (name of the taxing authority) has tentatively
65 adopted a measure to increase its property tax levy.

66 Last year's property tax levy:

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

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

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

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

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

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

77 (c)-(b) In all instances in which the provisions of
78 paragraphs paragraph (a) and (b) are inapplicable for taxing
79 authorities other than school districts, the advertisement shall
80 be in the following form:

81
82 NOTICE OF BUDGET HEARING

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

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

~~(d)~~(e) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and 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) .

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

114 A DECISION on the proposed tax increase and the budget will
115 be made at this hearing.
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117 1. AMOUNT A shall be an estimate, provided by the
118 Department of Education, of the amount to be received in the
119 current fiscal year by the district from state appropriations
120 for the Florida Education Finance Program.

121 2. AMOUNT B shall be the percent increase over the rolled-
122 back rate necessary to levy only the required local effort in
123 the current fiscal year, computed as though in the preceding
124 fiscal year only the required local effort was levied.

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

129 ~~(e)~~ For school districts which have proposed a millage
130 rate in excess of 100 percent of the rolled-back rate computed
131 pursuant to subsection (1) and which propose to levy as nonvoted
132 millage only the minimum amount required pursuant to s.
133 1011.60(6), the advertisement shall be the same as provided in
134 paragraph (d) ~~(e)~~, except that the second and third paragraphs
135 shall be replaced with the following paragraph:
136

137 This increase is required under state law in order for the
138 school board to receive \$ (amount A) in state education
139 grants.

140 (f) ~~(e)~~ In all instances in which the provisions of
141 paragraphs (d) ~~(e)~~ and (e) ~~(d)~~ are inapplicable for school
142 districts, the advertisement shall be in the following form:
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144 NOTICE OF BUDGET HEARING

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

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

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

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

NOTICE OF TAX INCREASE

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

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

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

76 (i)~~(h)~~ In no event shall any taxing authority add to or
177 delete from the language of the advertisements as specified
178 herein unless expressly authorized by law, except that, if an
179 increase in ad valorem tax rates will affect only a portion of
180 the jurisdiction of a taxing authority, advertisements may
181 include a map or geographical description of the area to be
182 affected and the proposed use of the tax revenues under
183 consideration. The advertisements required herein shall not be
184 accompanied, preceded, or followed by other advertising or
185 notices which conflict with or modify the substantive content
186 prescribed herein.

187 (j)~~(i)~~ The advertisements required pursuant to paragraphs
188 (c) ~~(b)~~ and (f) ~~(e)~~ need not be one-quarter page in size or have
189 a headline in type no smaller than 18 point.

190 (k)~~(j)~~ The amounts to be published as percentages of
191 increase over the rolled-back rate pursuant to this subsection
192 shall be based on aggregate millage rates and shall exclude
193 voted millage levies unless expressly provided otherwise in this
194 subsection.

195 (l)~~(k)~~ Any taxing authority which will levy an ad valorem
196 tax for an upcoming budget year but does not levy an ad valorem
197 tax currently shall, in the advertisement specified in paragraph
198 (a), paragraph (b) ~~(a)~~, paragraph (d) ~~(e)~~, paragraph (e) ~~(d)~~, or
199 paragraph (h) ~~(g)~~, replace the phrase "increase its property tax
200 levy by (percentage of increase over rolled-back rate)
201 percent" with the phrase "impose a new property tax levy of \$
202 (amount) per \$1,000 value."

203 (m)~~(l)~~ Any advertisement required pursuant to this section
204 shall be accompanied by an adjacent notice meeting the budget
205 summary requirements of s. 129.03(3)(b). Except for those taxing
06 authorities proposing to levy ad valorem taxes for the first

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

207 time, the following statement shall appear in the budget summary
208 in boldfaced type immediately following the heading, if the
209 applicable percentage is greater than zero:

210

211 THE PROPOSED OPERATING BUDGET EXPENDITURES OF (name of
212 taxing authority) ARE (percent rounded to one decimal place)
213 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

214

215 For purposes of this paragraph, "proposed operating budget
216 expenditures" or "operating expenditures" means all moneys of
217 the local government, including dependent special districts,
218 that:

219 1. Were or could be expended during the applicable fiscal
220 year, or

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

223

224 Provided, however, those moneys held in or used in trust,
225 agency, or internal service funds, and expenditures of bond
226 proceeds for capital outlay or for advanced refunded debt
227 principal, shall be excluded.

228 Section 2. Section 200.192, Florida Statutes, is created
229 to read:

230 200.192 Millage limitation; exception; form;
231 application.--

232 (1) (a) Ad valorem taxes may not be levied in excess of a
233 millage rate equal to the rolled-back rate as defined in s.
234 200.065, adjusted by the percentage change in the Consumer Price
235 Index for all urban consumers, U.S. City Average, all items
236 1967=100, or successor reports for the 12-month period through
237 June prior to the beginning of the fiscal year as initially

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

238 reported by the United States Department of Labor, Bureau of
239 Labor Statistics.

240 (b) This subsection does not apply to taxing authorities
241 that have levied ad valorem taxes for less than 2 years.

242 (2)(a) For the fiscal year beginning October 1, 2007, ad
243 valorem taxes may not be levied in excess of the maximum millage
244 rate that would have resulted from application of subsection (1)
245 if subsection (1) had been in effect beginning January 1, 2001,
246 and had been applied each year up to and including the fiscal
247 year beginning October 1, 2006.

248 (b) A taxing authority that began levying ad valorem taxes
249 after January 1, 2001, may not levy ad valorem taxes in excess
250 of the maximum millage rate that would have resulted from
251 application of subsection (1) if subsection (1) had been in
252 effect in the second full fiscal year in which the authority
253 levied ad valorem taxes and had been applied up to and including
254 the fiscal year beginning October 1, 2006.

255 (3) Ad valorem taxes may be levied in excess of the
256 limitations provided in this section upon approval by the
257 affirmative vote of the greater of at least a majority plus one
258 or two-thirds of the full membership of the governing body
259 adopting the millage rate.

260 (4) A county or municipality that levies a millage rate in
261 excess of the maximum millage provided in this section without
262 complying with subsection (3) may not participate in the local
263 government half-cent sales tax distributions provided for in ss.
264 218.23(3)(e) and 218.60-218.66 during the fiscal year
265 immediately following the adoption of the excess millage rate.

266 (5) The form provided to taxing authorities by the
267 property appraiser pursuant to s. 200.065(1) must include
268 instructions to each taxing authority describing the proper

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

269 method of computing the maximum millage described in subsections
270 (1) and (2).

271 (6) This section does not apply to ad valorem taxes levied
272 by school districts, for the payment of bonds, or for periods
273 not longer than 2 years when authorized by a vote of the
274 electors.

275 Section 3. This act shall take effect July 1, 2007.

276

277

278 ===== T I T L E A M E N D M E N T =====

279 Remove the entire title and insert:

280 An act relating to ad valorem tax millage; amending s.
281 200.065, F.S.; providing for a notice of proposed tax
282 increase in excess of the millage limitation; creating s.
283 200.192, F.S.; providing ad valorem tax millage
284 limitations; providing exemption for certain taxing
285 authorities; providing for exceeding the limitations under
286 certain circumstances; prohibiting certain counties or
287 municipalities from participating in certain local
288 government half-cent sales tax distributions under certain
289 circumstances; requiring forms of property appraisers to
290 contain certain millage calculation instructions;
291 providing for nonapplication to the millage of certain ad
292 valorem tax levies; providing an effective date.

293

COUNCIL MEETING REPORT
Government Efficiency & Accountability Council
3/7/2007 8:30:00AM

Location: Morris Hall (17 HOB)

Workshop

Budget for the Department of Revenue

Not Discussed

Budget for the Department of the Lottery

Not Discussed

COUNCIL MEETING REPORT
Government Efficiency & Accountability Council
3/7/2007 8:30:00AM

Location: Morris Hall (17 HOB)

Committee meeting was reported out: Wednesday, March 07, 2007 2:14:14PM

COUNCIL MEETING REPORT
Government Efficiency & Accountability Council

3/7/2007 8:30:00AM

Location: Morris Hall (17 HOB)

Summary:

Government Efficiency & Accountability Council

Wednesday March 07, 2007 08:30 am

HB 793 Favorable with Council Substitute Yeas: 13 Nays: 0

HB 795 Favorable with Council Substitute Yeas: 14 Nays: 0

PCB GEAC 07-01 Favorable With Amendments (1) Yeas: 10 Nays: 5

Budget for the Department of the Lottery Not Discussed

Budget for the Department of Revenue Not Discussed

Committee meeting was reported out: Wednesday, March 07, 2007 2:14:14PM