

1 A bill to be entitled
2 An act relating to transparency in state education
3 funding; amending s. 200.065, F.S.; specifying the
4 information required to be in a school district's
5 tentative budget advertisement; creating s. 1011.623,
6 F.S.; requiring the Department of Education to
7 annually provide each school district the current
8 fiscal year adjusted actual statewide required local
9 effort tax revenue, the prior fiscal year actual
10 statewide required local effort tax revenue, and a
11 statement indicating an increase or decrease in the
12 adjusted actual statewide required local effort tax
13 revenue over the prior fiscal year actual statewide
14 required local effort tax revenue; requiring school
15 districts to publish in the tentative budget
16 advertisement the percentage tax increase or tax
17 decrease from the prior fiscal year and an explanation
18 of the percentage; requiring the General
19 Appropriations Act to include the increase or decrease
20 in the current fiscal year adjusted estimated
21 statewide required local effort tax revenue, expressed
22 in a dollar amount and as a percentage change, over
23 the prior fiscal year actual statewide required local
24 effort tax revenue; requiring the legislature to
25 include the increase or decrease in required local
26 effort in the calculation of publicized net tax

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27 increases or decreases; providing definitions;
 28 providing application; providing an effective date.

29

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

31

32 Section 1. Paragraphs (c) and (d) of subsection (3) of
 33 section 200.065, Florida Statutes, are amended to read:

34 200.065 Method of fixing millage.—

35 (3) The advertisement shall be no less than one-quarter
 36 page in size of a standard size or a tabloid size newspaper, and
 37 the headline in the advertisement shall be in a type no smaller
 38 than 18 point. The advertisement shall not be placed in that
 39 portion of the newspaper where legal notices and classified
 40 advertisements appear. The advertisement shall be published in a
 41 newspaper of general paid circulation in the county or in a
 42 geographically limited insert of such newspaper. The geographic
 43 boundaries in which such insert is circulated shall include the
 44 geographic boundaries of the taxing authority. It is the
 45 legislative intent that, whenever possible, the advertisement
 46 appear in a newspaper that is published at least 5 days a week
 47 unless the only newspaper in the county is published less than 5
 48 days a week, or that the advertisement appear in a
 49 geographically limited insert of such newspaper which insert is
 50 published throughout the taxing authority's jurisdiction at
 51 least twice each week. It is further the legislative intent that
 52 the newspaper selected be one of general interest and readership

53 in the community and not one of limited subject matter, pursuant
 54 to chapter 50.

55 (c) For school districts which have proposed a millage
 56 rate in excess of 100 percent of the rolled-back rate computed
 57 pursuant to subsection (1) and which propose to levy nonvoted
 58 millage in excess of the minimum amount required pursuant to s.
 59 1011.60(6), the advertisement shall be in the following form:

60 NOTICE OF PROPOSED TAX INCREASE

61 The ...(name of school district)... will soon consider a
 62 measure to increase its property tax levy.

63 Last year's property tax levy:

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

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

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

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

69 A portion of the tax levy is required under state law in
 70 order for the school board to receive \$...(amount A)... in state
 71 education grants. The required portion has ...(increased or
 72 decreased)... by ...(amount B)... percent and represents
 73 approximately ...(amount C)... of the total proposed taxes. The
 74 total required portion for all school districts across the
 75 state, excluding changes due to net new taxable value, has
 76 ...(increased or decreased)... by ...(amount D)... percent from
 77 the prior year.

78 The remainder of the taxes is proposed solely at the

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79 discretion of the school board.

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

83 A DECISION on the proposed tax increase and the budget will
84 be made at this hearing.

85 1. AMOUNT A shall be an estimate, provided by the
86 Department of Education, of the amount to be received in the
87 current fiscal year by the district from state appropriations
88 for the Florida Education Finance Program.

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

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

97 4. AMOUNT D shall be the quotient of the current fiscal
98 year statewide required local-effort tax revenue, divided by the
99 prior fiscal year statewide required-local effort tax revenue,
100 computed pursuant to s. 1011.623, F.S.

101 (d) For school districts which have proposed a millage
102 rate in excess of 100 percent of the rolled-back rate computed
103 pursuant to subsection (1) and which propose to levy as nonvoted
104 millage only the minimum amount required pursuant to s.

105 1011.60(6), the advertisement shall be the same as provided in
 106 paragraph (c), except that the second and third paragraphs shall
 107 be replaced with the following paragraph:

108 This increase is required under state law in order for the
 109 school board to receive \$...(amount A)... in state education
 110 grants. The total required portion for all school districts
 111 across the state, excluding changes due to net new taxable
 112 value, has ...(increased or decreased)... by ...(amount D)...
 113 percent from the prior year.

114 Section 2. Section 1011.623, Florida Statutes, is created
 115 to read:

116 1011.623 Annual notice of required local effort tax
 117 revenue.—

118 (1) Annually, by August 19, the Department of Education
 119 must provide to each school district the adjusted actual
 120 statewide required local effort tax revenue for the current
 121 fiscal year, the actual statewide required local effort tax
 122 revenue for the prior fiscal year, and a statement indicating an
 123 increase or decrease, expressed in a percentage, in the current
 124 fiscal year adjusted actual statewide required local effort tax
 125 revenue over the prior fiscal year actual statewide required
 126 local effort tax revenue.

127 (2) Each school district shall publish in its tentative
 128 budget advertisement required under s. 200.065(2)(f)1. the
 129 percentage described in subsection (1) and a clear and concise
 130 explanation of the percentage.

131 (3) The General Appropriations Act must include a
132 statement indicating the increase or decrease in the current
133 fiscal year adjusted estimated statewide required local effort
134 tax revenue over the prior fiscal year actual statewide required
135 local effort tax revenue, expressed both in a dollar amount and
136 as a percentage change. The statement shall describe an increase
137 using the term "tax increase" and a decrease using the term "tax
138 decrease."

139 (4) The Legislature shall use the dollar amount in
140 subsection (3), in combination with other tax increases or
141 decreases passed by the Legislature during the current
142 legislative session, to calculate any statewide net tax increase
143 or decrease publicized by, or on behalf of, the Legislature.

144 (5) For purposes of this section:

145 (a) The term "adjusted actual statewide required local
146 effort tax revenue" means the sum across all school districts of
147 the product of each district's current fiscal year required
148 local effort millage rate, computed by the Commissioner of
149 Education, multiplied by 96 percent of each district's current
150 year taxable value, exclusive of net new taxable value.

151 (b) The term "adjusted estimated statewide required local
152 effort tax revenue" means the sum across all school districts of
153 the product of each district's current fiscal year estimated
154 required local effort millage rate, incorporated by reference in
155 the General Appropriations Act, multiplied by 96 percent of each
156 district's current year estimated taxable value, as determined

157 by the Revenue Estimating Conference, exclusive of estimated net
158 new taxable value.

159 (c) The term "net new taxable value" means the sum of the
160 values of new construction, additions to structures, deletions,
161 increases in the value of improvements that have undergone a
162 substantial rehabilitation which increased the assessed value of
163 such improvements by at least 100 percent, property added due to
164 geographic boundary changes, total taxable value of tangible
165 personal property within the jurisdiction in excess of 115
166 percent of the prior year's total taxable value, and any
167 dedicated increment value, that will provide the same ad valorem
168 tax revenue for each taxing authority as was levied during the
169 prior year less the amount, if any, paid or applied as a
170 consequence of an obligation measured by the dedicated increment
171 value.

172 Section 3. This act shall take effect July 1, 2016, and
173 first applies beginning with the 2016 tax roll.