

The 2009 Florida Statutes

[Title XIV](#)

[Chapter 218](#)

[View Entire](#)

TAXATION AND  
FINANCE

FINANCIAL MATTERS PERTAINING TO POLITICAL  
SUBDIVISIONS

[Chapter](#)

**<sup>1</sup>218.12 Appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties.--**

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

(2) On or before November 15 of each year, beginning in 2008, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for both the current year and the prior year; rolled-back rates, determined as provided in s. [200.065](#), for each county taxing jurisdiction; and maximum millage rates that could have been levied by majority vote pursuant to s. [200.185](#). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the prior year.

<sup>2</sup>(3) In determining the reductions in ad valorem tax revenues occurring as a result of the implementation of the revisions to Art. VII of the State Constitution approved in the special election held on January 29, 2008, the value of assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the State Constitution shall include only the reduction in taxable value for homesteads established January 1, 2009.

**History.--**s. 16, ch. 2008-173; ss. 24, 25, ch. 2009-82.

<sup>1</sup>**Note.--**

A. Section 13, ch. 2008-173, provides:

"(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. [120.536\(1\)](#) and [120.54\(4\)](#), Florida Statutes, for the purpose of implementing this act.

"(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules."

B. Section 25, ch. 2009-82, provides that "[t]he amendment to s. [218.12](#), Florida Statutes, shall expire July 1, 2010, and the text of that section shall revert to that in existence on June 30, 2009, except that any amendments to such text enacted other than by this act shall be preserved and

continue to operate to the extent that such amendments are not dependent upon the portions of such text which expire pursuant to this section." Effective July 1, 2010, s. [218.12](#), as amended by s. 25, ch. 2009-82, will read:

**218.12 Appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties.--**

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

(2) On or before November 15 of each year, beginning in 2008, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for both the current year and the prior year; rolled-back rates, determined as provided in s. [200.065](#), for each county taxing jurisdiction; and maximum millage rates that could have been levied by majority vote pursuant to s. [200.185](#). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the prior year.

<sup>2</sup>Note.--Section 24, ch. 2009-82, added subsection (3) "[i]n order to implement Specific Appropriation 2971" of the 2009-2010 General Appropriations Act.