

Ms. Lubby Navarro, Board Member

**SUBJECT: STATE LEGISLATIVE PROGRAM 2018- AMEND FLORIDA
STATE STATUTES 200.065**

**COMMITTEE: INNOVATION, GOVERNMENTAL RELATIONS AND
COMMUNITY ENGAGEMENT**

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE & SUSTAINABLE BUSINESS PRACTICES**

Currently, Florida State Statutes 200.065 stipulates that a school board must advertise a tax increase if the proposed millage rate for the upcoming fiscal year will provide more ad valorem tax revenue than was levied during the prior year. That millage rate is known as the "rolled-back rate." In essence, this means that if a school board is estimated to receive one more dollar of property tax revenue than it did in the prior year that the board must advertise a notice of a tax increase, even in cases where the school-related millage rate declines from prior year and homeowners across the county realized a decrease in the school-related portion of their property tax bill.

For homeowners in Miami-Dade and across the State, a tax increase means that they will be paying more in taxes from one year to the next. If they see a decline in their millage rates, especially when that decline is greater than the Save Our Homes limited increase they may see in the assessed value of their homesteaded property, then a notice of a tax increase based on total school board ad valorem revenue is misleading.

The original intent behind the Florida Legislature's mandate of notice of a tax increase was to ensure voters and homeowners were informed when school districts and other municipalities were scheduled to vote to raise those citizens' taxes. The Legislature should modify its definition of that proposed tax increase so as to align their definition with that of the people, and past practice.

**ACTION PROPOSED BY
MS. LUBBY NAVARRO:**

That The School Board of Miami-Dade County, Florida, include in its 2018 State Legislative Platform amending Florida State Statues 200.065 stipulating that a tax increase is advertised if the tax rate levied exceeds the prior year's total tax rate levy.