

CHAPTER 98-228

Committee Substitute for Senate Bill No. 1748

An act relating to funds distributed to local governments; amending s. 236.081, F.S.; amending the prerequisites to excluding from the computation of district required local effort the assessed value of property that is the subject of litigation; creating s. 218.66, F.S.; providing for a special distribution of funds from the Local Government Half-cent Sales Tax Clearing Trust Fund to a county or municipality under certain conditions; providing an appropriation to the Columbia County School District; providing a contingency; providing an effective date.

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

Section 1. Paragraph (d) of subsection (4) of section 236.081, Florida Statutes, as amended by section 1 of chapter 97-380, Laws of Florida, is amended to read:

236.081 Funds for operation of schools.—If the annual allocation from the Florida Education Finance Program to each district for operation of schools is not determined in the annual appropriations act or the substantive bill implementing the annual appropriations act, it shall be determined as follows:

(4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The amount that each district shall provide annually toward the cost of the Florida Education Finance Program for kindergarten through grade 12 programs shall be calculated as follows:

(d) Exclusion.—In those instances in which:

1. There is litigation either attacking the authority of the property appraiser to include certain property on the tax assessment roll as taxable property or contesting the assessed value of certain property on the tax assessment roll; and

2. The assessed value of the property in contest involves more than 6 ~~10~~ percent of the total nonexempt assessment roll;

the assessed value of the property in contest shall be excluded from the taxable value for school purposes for purposes of computing the district required local effort.

Section 2. Section 218.66, Florida Statutes, is created to read:

218.66 Special distributions for contested property taxes.—

(1) In the event that an action to contest a tax assessment is brought by a taxpayer in a county or municipality participating in the distribution of half-cent sales tax proceeds pursuant to s. 218.61 and the difference between the good-faith payment made by that taxpayer pursuant to s. 194.171(3) and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Local Government Half-cent Sales Tax Clearing Trust Fund as provided in this section.

(2) The determination of eligibility for the special distribution pursuant to this section and the amount of the distribution shall be calculated based on the total of district-wide millage levies by the county or municipality. The distribution shall be made upon application to the Department of Revenue by a qualified county or municipality in which the action to contest a tax assessment has not been resolved by July 1 of the year following the year in which the tax was assessed. Distributions shall be made prior to September 30 of that year and shall be in an amount equal to 95 percent of the difference between the good faith payment by the taxpayer and the taxes that would have been paid on the property appraiser's tax assessment. Counties or municipalities receiving such distributions must use the revenue in the same manner prescribed for the ad valorem revenue which the distribution replaces. In calculating the distribution to participating county and municipal governments pursuant to s. 218.61, the amount earmarked for distribution within each county pursuant to s. 218.61(2) shall be reduced by a portion of the amount required for the special distribution equal to its proportionate share of total moneys remitted for distribution by sales tax dealers located in all counties.

(3) Upon resolution of the action to contest the tax assessment, any county or municipality which received a special distribution pursuant to this section shall immediately repay to the Local Government Half-cent Sales Tax Clearing Trust Fund the full amount of any tax revenues received as a result of the resolution. In calculating the distribution to participating county and municipal governments pursuant to s. 218.61, the amount earmarked for distribution within each county pursuant to s. 218.61(2) shall be increased by a portion of the amount of such repayment equal to its proportionate share of total moneys remitted for distribution by sales tax dealers located in all counties.

Section 3. The sum of \$13,244,151 is appropriated for fiscal year 1998-1999 from the Public Education and Capital Outlay Debt Service Trust Fund to the Columbia County School District for the Ft. White High School. No funds shall be released for this project before the Special Facilities Review Commission has approved said project.

[Editor's note: Section 3 of ch. 98-228 was vetoed by the Governor on May 22, 1998.]

Section 4. This act shall take effect upon becoming a law.

Became a law without the Governor's approval May 24, 1998.

Filed in Office Secretary of State May 22, 1998.