



MAXIMUM MILLAGE CALCULATION General Information for Fiscal Year 2008-09

In addition to the TRIM requirements, local governments must also conform to the maximum millage limitation requirements first imposed by the Legislature in 2007. The requirements for 2008 are found in s. 200.185(5), Florida Statutes. These requirements were further amended by Chapter 2008-173, Laws of Florida, (Senate Bill 1588).

CHANGES FOR THE 2008-09 FISCAL YEAR

Maximum millage requirements for operating millages for all local governments except school districts:

By Majority Vote

Taxing authorities may levy a maximum millage equal to their rolled-back rate adjusted for the change in per capita Florida personal income (4.15% for 2008), with two exceptions:

- If the taxing jurisdiction levied greater than the majority vote millage in 2007, the rolled-back rate used in this calculation must be based on what the taxing jurisdiction could have levied with a majority vote.
- The rolled-back rate used in this calculation must be calculated using taxable value for 2008 determined as if Amendment 1 had not passed. Amendment 1 provided for Save Our Homes portability, the \$25,000 additional homestead exemption and the \$25,000 tangible personal property tax exemption. This adjustment lowers the 2008 permitted majority vote maximum millage rate approximately in proportion to the reduction in the tax roll due to Amendment 1. The rate is then adjusted for the change in per capita Florida personal income.

The above adjustments to the rolled-back rate are only for determining the maximum millage. They do not affect the rolled-back rate used for TRIM purposes.

By Two-Thirds Vote

Taxing authorities may levy a millage equal to 110% of the majority vote maximum millage rate determined **without** the adjustment for Amendment 1. That is, with a two-thirds vote, taxing authorities may levy a millage equal to their rolled-back rate (determined for those taxing authorities that levied more than the majority vote maximum millage rate in 2007 as if they had levied the majority vote rate) adjusted for the change in per capita Florida personal income.

By a Unanimous Vote or a Referendum

Taxing authorities may levy any millage up to their constitutional or statutory maximum millage.

For taxing authorities with dependent special districts or MSTUs, the millage caps above are determined based on the taxes levied by the principal authority and all its dependent special districts and MSTUs. The total taxes levied at the tax rate adopted by each component district cannot exceed the total taxes that could be levied at the maximum millage rate if each component taxing authority levied its maximum millage as determined by the vote it took. This provision has the effect of allowing some members of a group to levy above their maximum as long as other members levy sufficiently below their maximums so that the total taxes levied by all members don't exceed the aggregate maximum.