

MAXIMUM MILLAGE CALCULATION

General Information for Fiscal Year 2009-10 and Thereafter

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 2009 and thereafter are found in s. 200.065(5), Florida Statutes.

PROVISIONS FOR THE 2009-10 AND THEREAFTER

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 a rolled-back rate calculated using the prior year taxes that would have been levied if the maximum majority vote millage rate had been adopted. HOWEVER, if a higher rate was adopted, the rolled-back rate would be based on the adopted rate. This millage rate is then adjusted for the change in per capita Florida personal income to calculate the current year's maximum majority vote millage.

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 not more than 110% of the majority vote maximum millage rate.

By a Unanimous Vote or a Referendum

Taxing authorities may levy any millage not more than 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.