

1 same dates as gubernatorial primary, gubernatorial general, congressional primary,
2 or congressional general elections.

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4 §23. Adjustment of Ad Valorem Tax Millages

5 Section 23.

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7 (C) Increases Permitted. Nothing herein shall prohibit a taxing authority
8 from collecting, in the year in which Sections 18 and 20 of this Article are
9 implemented or in any subsequent year, a larger dollar amount of ad valorem taxes
10 by (1) levying additional or increased millages as provided by law or (2) placing
11 additional property on the tax rolls. ~~Increases~~

12 (1) Subject to the limitations provided in Subparagraph (2) of this Paragraph,
13 increases in the millage rate in excess of the rates established as provided by
14 Paragraph (B) ~~above~~ of this Section, but not in excess of the prior year's maximum
15 authorized millage rate, may be levied by two-thirds vote of the total membership
16 of a taxing authority without further voter approval but only after a public hearing
17 held in accordance with the open meetings law; however, in addition to any other
18 requirements of the open meetings law, public notice of the time, place, and subject
19 matter of such hearing shall be published on two separate days no less than thirty
20 days before the public hearing. Such public notice shall be published in the official
21 journal of the taxing authority, and another newspaper with a larger circulation
22 within the taxing authority than the official journal of the taxing authority, if there
23 is one.

24 (2) A taxing authority with a governing authority membership which is not
25 composed entirely of persons who were elected by the voters for participation on that
26 governing authority may increase a millage rate in accordance with the provisions
27 of Subparagraph (1) of this Paragraph; however, the amount of increase in any
28 taxable year shall not increase the ad valorem tax collections of the taxing authority

Present constitution prohibits the total amount of ad valorem taxes collected by any taxing authority in the year of a statewide reappraisal from being increased or decreased because of the reappraisal above or below the amount collected in the year preceding reappraisal. Requires a "roll forward" or "roll back" of millage rates to accomplish this purpose.

Present constitution further authorizes taxing authorities, with a 2/3 vote, to levy an increase in the millage rate in excess of the rates established as provided above, but not in excess of the prior year's maximum authorized millage rate, without further voter approval.

Proposed constitutional amendment further limits the power of a taxing authority with a governing authority which is not elected as follows:

- (1) Limits the power of such unelected tax authorities to increase millage rates without voter approval to annual increases which do not exceed 2.5% of the property tax collections for the immediately preceding calendar year.
- (2) Requires elections to approve the levy or renewal of the property taxes of such unelected tax authorities to be held only on the same dates as gubernatorial primary, gubernatorial general, congressional primary, or congressional general elections.

Specifies submission of the amendment to the voters at the statewide election to be held on Nov. 2, 2010.

Effective Jan. 1, 2011.

(Amends Const. Art. VII, Sec. 23(C); Adds Const. Art. VII, Sec. (H))