

The Florida Senate

2026 Florida Statutes

<u>Title XIV</u> TAXATION AND FINANCE	<u>Chapter 200</u> DETERMINATION OF MILLAGE Entire Chapter	SECTION 001 Millages; definitions and general provisions.
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200.001 Millages; definitions and general provisions.—

(1) County millages shall be composed of four categories of millage rates, as follows:

(a) General county millage, which shall be that nonvoted millage rate set by the governing body of the county.

(b) County debt service millage, which shall be that millage rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

(c) County voted millage, which shall be that millage rate set by the governing body of the county as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution.

(d) County dependent special district millage, as provided in subsection (5).

(2) Municipal millages shall be composed of four categories of millage rates, as follows:

(a) General municipal millage, which shall be that nonvoted millage rate set by the governing body of the municipality.

(b) Municipal debt service millage, which shall be that millage rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

(c) Municipal voted millage, which shall be that millage rate set by the governing body of the municipality as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution.

(d) Municipal dependent special district millage, as provided in subsection (5).

(3) School millages shall be composed of five categories of millage rates, as follows:

(a) Nonvoted required school operating millage, which shall be that nonvoted millage rate set by the county school board for current operating purposes and imposed pursuant to s. [1011.60](#)(6).

(b) Nonvoted discretionary school operating millage, which shall be that nonvoted millage rate set by the county school board for operating purposes other than the rate imposed pursuant to s. [1011.60](#)(6) and other than the rate authorized in s. [1011.71](#)(2).

(c) Voted district school operating millage, which shall be that millage rate set by the district school board for current school operating purposes as authorized by the electors pursuant to s. 9(b), Art. VII of the State Constitution.

(d) Nonvoted district school capital improvement millage, which shall be that millage rate set by the district school board for capital improvements as authorized in s. [1011.71](#)(2).

(e) Voted district school debt service millage, which shall be that millage rate set by the district school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

(4) Independent special district millage shall be that millage rate set by the governing body of an independent special district, which shall be identified:

(a) As to whether authorized by a special act approved by the electors pursuant to s. 9(b), Art. VII of the State Constitution, authorized pursuant to s. 15, Art. XII of the State Constitution, or otherwise authorized; and

(b) As to whether levied countywide, less than countywide, or on a multicounty basis.

(5) Dependent special district millage shall be that millage rate set by the board of county commissioners or the governing body of a municipality, ex officio or otherwise, which shall be identified as to the area covered; as to the taxing authority to which the district is dependent; and as to whether authorized by a special act, authorized by a special act and approved by the electors, authorized pursuant to s. 15, Art. XII of the State Constitution, authorized by s. [125.01](#)(1)(q), or otherwise authorized.

(6) At any time millage rates are published for the purpose of giving notice, the rates shall be stated in terms of dollars and cents per thousand dollars of assessed property value.

(7) Millages shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or by special act.

(8)(a) “County” means a political subdivision of the state as established pursuant to s. 1, Art. VIII of the State Constitution.

(b) “Municipality” means a municipality created pursuant to general or special law but excludes metropolitan and consolidated governments as provided in s. 6(e) and (f), Art. VIII of the State Constitution, which shall be considered county governments. Such municipality must have held an election for its legislative body pursuant to law and established such a legislative body which meets pursuant to law.

(c) “Special district” means a special district as defined in s. [189.012](#).

(d) “Dependent special district” means a dependent special district as defined in s. [189.012](#). Dependent special district millage, when added to the millage of the governing body to which it is dependent, shall not exceed the maximum millage applicable to such governing body.

(e) “Independent special district” means an independent special district as defined in s. [189.012](#), with the exception of a downtown development authority established prior to the effective date of the State Constitution as an independent body, either appointed or elected, regardless of whether or not the budget is approved by the local governing body, if the district levies a millage authorized as of the effective date of the State Constitution. Independent special district millage shall not be levied in excess of a millage amount authorized by general law and approved by vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution, except for those independent special districts levying millage for water management purposes as provided in that section and municipal service taxing units as specified in s. [125.01](#)(1)(q) and (r). However, independent special district millage authorized as of the date the State Constitution became effective need not be so approved, pursuant to s. 2, Art. XII of the State Constitution.

(f) “Voted millage” or “voted levies” means ad valorem taxes in excess of maximum millage amounts authorized by law approved for periods not longer than 2 years by vote of the electors pursuant to s. 9(b), Art. VII of the State

Constitution or ad valorem taxes levied for purposes provided in s. 12, Art. VII of the State Constitution. “Voted millage” does not include levies approved by voter referendum not required by general law or the State Constitution.

(g) “Aggregate millage rate” means that millage rate obtained from the quotient of the sum of all ad valorem taxes levied by the governing body of a county or municipality for countywide or municipality-wide purposes, respectively, plus the ad valorem taxes levied for all districts dependent to the governing body divided by the total taxable value of the county or municipality.

(h) “Dedicated increment value” means the proportion of the cumulative increase in taxable value within a defined geographic area used to determine a tax increment amount to be paid to a redevelopment trust fund pursuant to s. [163.387](#)(2)(a) or to be paid or applied pursuant to an ordinance, resolution, or agreement to fund a project or to finance essential infrastructure. Upon creating any obligation for payment to a redevelopment trust fund or otherwise pursuant to an ordinance, resolution, or agreement to fund a project or to finance essential infrastructure based on an increase in assessed value, the taxing authority shall certify to the property appraiser the boundaries of the designated geographic area and the date of the most recent assessment roll used in connection with the taxation of such property prior to creation of the obligation. If the increment amount payment is not based on a specific proportion of the cumulative increase in taxable value within a defined geographic area, such value shall be reduced by multiplying by a proportion calculated by dividing the payment in the prior year, if any, by the product of the millage rate in the prior year and the cumulative increase in taxable value within the defined geographic area in the prior year. For tax years beginning on or after January 1, 2008, information provided to the property appraiser after May 1 of any year may not be used for the current year’s certification.

(i) “Per capita Florida personal income” means Florida nominal personal income for the four quarters ending the prior September 30, as published by the Bureau of Economic Analysis of the United States Department of Commerce, or its successor, divided by the prior April 1 official estimate of Florida resident population pursuant to s. [186.901](#), which shall be reported by the Office of Economic and Demographic Research by April 1 of each year.

(j) “Total county ad valorem taxes levied” means all property taxes other than voted levies levied by a county, any municipal service taxing units of that county, and any special districts dependent to that county in a fiscal year.

(k) “Total municipal ad valorem taxes levied” means all property taxes other than voted levies levied by a municipality and any special districts dependent to that municipality in a fiscal year.

(l) “Maximum total county ad valorem taxes levied” means the total taxes levied by a county, municipal service taxing units of that county, and special districts dependent to that county at their individual maximum millages, authorized pursuant to s. [200.065](#)(5)(a).

(m) “Maximum total municipal ad valorem taxes levied” means the total taxes levied by a municipality and special districts dependent to that municipality at their individual maximum millages, authorized pursuant to s. [200.065](#)(5)(a).

History.—s. 9, ch. 73-349; s. 27, ch. 80-274; s. 13, ch. 82-154; s. 9, ch. 83-204; s. 60, ch. 83-217; ss. 1, 2, ch. 86-153; s. 3, ch. 87-103; s. 6, ch. 87-239; s. 57, ch. 89-169; s. 1, ch. 90-172; s. 43, ch. 90-288; s. 51, ch. 94-232; s. 910, ch. 2002-387; s. 1, ch. 2007-321; s. 36, ch. 2008-4; s. 77, ch. 2014-22; s. 16, ch. 2016-10; s. 1, ch. 2026-240.

Note.—Former s. 200.191.

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