



Property Tax Oversight Informational Bulletin

Method of Fixing Millage

**July 01, 2026
PTO 26-04**

Effective July 1, 2026, section 23 of House Bill 7031-E, creates subsection 200.065(5)(a)3., F.S. to clarify the voting threshold for adoption of a millage rate for the first year ad valorem taxes are levied for a municipal service taxing unit or for dependent special districts. If a special district dependent to a county or municipality or municipal service taxing unit has not levied any millage rate in the prior year, they must adopt a rate either by a unanimous vote of the membership of the governing body, or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the bill is available at <https://www.flsenate.gov/Session/Bill/2026E/7031E>.

Implementing Date

The implementing law is effective July 1, 2026.