

By Representative Livingston

1                                   A bill to be entitled  
2           An act relating to the uniform method for  
3           collecting non-ad valorem assessments; amending  
4           s. 197.3632, F.S.; authorizing the use of the  
5           uniform method to collect non-ad valorem  
6           assessments regardless of specified  
7           circumstances; providing legislative intent;  
8           ratifying certain ordinances; providing an  
9           effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13           Section 1. Subsections (9) and (10) of section  
14 197.3632, Florida Statutes, are amended to read:15           197.3632 Uniform method for the levy, collection, and  
16 enforcement of non-ad valorem assessments.--17           (9)~~(a)~~ A local government may elect to use the uniform  
18 method of collecting non-ad valorem assessments as authorized  
19 by this section for any ~~capital project~~ assessment levied  
20 pursuant to general or special law or municipal or county  
21 ordinance, whether or not such assessment was initially  
22 imposed before ~~prior to~~ January 1, 1990, or has previously  
23 been collected by another method.24           (10)(a) Capital project assessments may be levied and  
25 collected before the ~~prior to~~ completion of the capital  
26 project.27           (b)1. Except as provided in this subsection, the local  
28 government shall comply with all of the requirements set forth  
29 in subsections (1) through (8) for capital project  
30 assessments.

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1           2. The requirements set forth in subsection (4) are  
2 ~~shall be deemed~~ satisfied for capital project assessments if:

3           a. The local government adopts or reaffirms the non-ad  
4 valorem assessment roll at a public hearing held at any time  
5 before ~~prior to~~ certification of the non-ad valorem assessment  
6 roll pursuant to subsection (5) for the first year in which  
7 the capital project assessment is to be collected in the  
8 manner authorized by this section; and

9           b. The local government provides notice of the public  
10 hearing in the manner provided in paragraph (4)(b).

11           3. The local government is ~~shall~~ not be required to  
12 allow prepayment for capital project assessments as set forth  
13 in paragraph (8)(b); however, if prepayment is allowed, the  
14 errors and insolvency procedures available for use in the  
15 collection of ad valorem taxes pursuant to s. 197.492 must  
16 ~~shall~~ be followed.

17           (c) Any hearing or notice required by this section may  
18 be combined with any other hearing or notice required by this  
19 section or by the general or special law or municipal or  
20 county ordinance pursuant to which a capital project  
21 assessment is levied.

22           ~~(11)(10)~~ The department shall adopt rules to  
23 administer ~~implement~~ the provisions of this section.

24           Section 2. It is the intent of the Legislature that  
25 this act is merely a clarification of existing law. Any  
26 provision of an ordinance which authorizes the use of the  
27 uniform method of collection for the collection of a non-ad  
28 valorem assessment, regardless of whether it was initially  
29 imposed before January 1, 1990, or previously has been  
30 collected by another method, is hereby ratified.

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1 Section 3. This act shall take effect upon becoming a  
2 law.

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5 SENATE SUMMARY

6 Authorizes the use of the uniform method of collecting  
7 non-ad valorem assessments, irrespective of whether such  
8 assessments were imposed before January 1, 1990, or  
9 previously have been collected by another method.  
10 Provides legislative intent that this act is merely a  
11 clarification of existing law. Ratifies certain  
12 ordinances.

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