

By Senator Klein

28-448-99

1 A bill to be entitled

2 An act relating to ad valorem taxation;

3 creating s. 192.205, F.S.; allowing local

4 governmental bodies to levy interim improvement

5 surcharges on improvements to real estate;

6 providing a formula for computing the

7 surcharge; providing a maximum allowable dollar

8 amount of such a surcharge; requiring notice;

9 requiring a surcharge assessment roll to be

10 prepared annually; providing for the

11 applicability of collection provisions;

12 providing for uses of the proceeds of such

13 surcharges; providing an effective date.

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

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17 Section 1. Section 192.205, Florida Statutes, is

18 created to read:

19 192.205 Interim improvement surcharge.--

20 (1) The governing body of a county, the school board,

21 and the governing body of a municipality, by ordinance, may

22 levy an interim improvement surcharge. Both the county and the

23 school board may levy a surcharge on improvements to real

24 property in the county. The governing board of a municipality

25 may also levy a surcharge on improvements to real property

26 within the municipality.

27 (2) The surcharge must be computed by multiplying the

28 taxable value of an improvement to real property by a

29 surcharge rate and by a time factor, subject to the

30 limitations provided in this section.

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CODING:Words ~~stricken~~ are deletions; words underlined are additions.

1 (a) The surcharge applies to the taxable value, as
2 determined under this chapter, of an improvement to real
3 property which was not substantially completed before January
4 1 of the preceding year but which was substantially completed
5 before January 1 of the current year. The term "substantially
6 completed" has the meaning ascribed to that term in s.
7 192.042.

8 (b) The surcharge rate must be the ad valorem millage
9 levied by the county in the preceding year.

10 (c) The time factor is a fraction of which the
11 numerator equals the number of days of the year during which
12 the improvement was substantially completed and the
13 denominator is the number of days in that year.

14 (d) The amount of the surcharge may be limited by
15 ordinance but must not exceed \$_____ per improvement of 3,000
16 square feet or less which was made to residential or
17 commercial property.

18 (2) The governing body that levies the surcharge shall
19 provide to the owner of the improvement by first-class mail
20 notice of the surcharge. The notice must include a general
21 description of the surcharge, the rate of the surcharge, the
22 taxable value upon which the surcharge is levied, the amount
23 of the surcharge, the date on which the improvement was
24 substantially completed, and the method of collection.

25 (3) The governing body annually shall prepare a
26 surcharge assessment roll in accordance with the procedures
27 set forth in s. 197.3632(5). The surcharge must be included in
28 the combined notice of ad valorem taxes and non-ad valorem
29 assessments in the year following the year in which the
30 improvement becomes substantially completed. The surcharge is
31 subject to all collection provisions of chapter 197,

1 including, but not limited to, provisions relating to discount
2 for early payment, prepayment by installment method, deferred
3 payment, penalty for delinquent payment, and issuance and sale
4 of tax certificates and tax deeds for nonpayment.

5 (4) The proceeds of the surcharge may be expended for
6 any public purpose and may be pledged for the purpose of
7 retiring bonded indebtedness.

8 Section 2. This act shall take effect upon becoming a
9 law.

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12 SENATE SUMMARY

13 Allows local governmental bodies to levy interim
14 improvement surcharges to ad valorem taxes on
15 improvements to real estate. Provides a formula for
16 computing the surcharge. Provides a maximum allowable
17 dollar amount of such a surcharge. Requires notice.
18 Requires the preparation of an annual surcharge
19 assessment roll. Provides for the applicability of
20 collection provisions set forth in ch. 197, F.S. Provides
21 for uses of the proceeds of such surcharges.
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