

By Representative A. Greene

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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- 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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