

571-173AX-05

Bill No. HB 2433

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Andrews offered the following:

**Amendment (with title amendment)**

On page 11, between lines 20 and 21,

insert:

Section 8. Paragraphs (a) and (b) of subsection (4) and subsection (6) of section 197.3632, Florida Statutes, are amended to read:

197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.--

(4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between June 1 and September 15 if:

1. The non-ad valorem assessment is levied for the first time. "Levied for the first time" means imposed for the first time by county or municipal ordinance or special district resolution after January 1, 1990. A change in the assessment rate alone does not constitute "levied for the first time";

2. The non-ad valorem assessment is increased beyond

1 the maximum rate authorized by law or judicial decree at the  
2 time of initial imposition;

3 3. The local government's boundaries have changed,  
4 unless all newly affected property owners have provided  
5 written consent for such assessment to the local governing  
6 board; or

7 4. There is a substantial change in the purpose for  
8 such assessment or a material change in the use of the revenue  
9 generated by such assessment.

10 (b) At least 20 days prior to the public hearing, the  
11 local government shall notice the hearing by first-class  
12 United States mail and by publication in a newspaper generally  
13 circulated within each county contained in the boundaries of  
14 the local government. The notice by mail shall be sent to  
15 each person as shown on the current year tax roll owning  
16 property subject to the assessment and shall include the  
17 following information: the purpose of the assessment; the  
18 total amount to be levied against each parcel during the  
19 initial assessment year; the unit of measurement to be applied  
20 against each parcel to determine the assessment; whether the  
21 assessment will be levied for more than 1 year; whether the  
22 assessment may be increased in the future ~~the number of such~~  
23 ~~units contained within each parcel~~; ~~the total revenue the~~  
24 ~~local government will collect by the assessment~~; a statement  
25 that failure to pay the assessment will cause a tax  
26 certificate to be issued against the property which may result  
27 in a loss of title; a statement that all affected property  
28 owners have a right to appear at the hearing and to file  
29 written objections with the local governing board within 20  
30 days of the notice; and the date, time, and place of the  
31 hearing. However, notice by mail shall not be required if

1 notice by mail is otherwise provided pursuant to s. 200.069 or  
 2 required by general or special law governing a taxing  
 3 authority and such notice is served at least 30 days prior to  
 4 the authority's public hearing on adoption of a new or amended  
 5 non-ad valorem assessment roll. The published notice shall  
 6 contain at least the following information: the name of the  
 7 local governing board; ~~a geographic depiction of the property~~  
 8 ~~subject to the assessment;~~ the proposed schedule of any debt  
 9 repayment relating to the assessment; the fact that the  
 10 assessment will be collected by the tax collector; and a  
 11 statement that all affected property owners have the right to  
 12 appear at the public hearing and the right to file written  
 13 objections within 20 days of the publication of the notice.  
 14 Any assessment of the nature described in this section and  
 15 initially levied by a local government prior to April 30,  
 16 2000, and collected pursuant to this act shall be deemed in  
 17 compliance with this section without further annual notice or  
 18 roll adoption.

19 (6) If the non-ad valorem assessment is to be  
 20 collected for a period of more than 1 year or is to be  
 21 amortized over a number of years, the local governing board  
 22 shall so specify in the initial notice and shall not  
 23 thereafter be required to provide or publish the annual notice  
 24 that would otherwise be required by subsection (4) or annually  
 25 adopt the non-ad valorem assessment roll. However, the local  
 26 governing board shall inform the property appraiser, tax  
 27 collector, and department by January 10 if it intends to  
 28 discontinue using the uniform method of collecting such  
 29 assessment.

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 2, line 4, after the semicolon

4

5 insert:

6 amending s. 197.3632, F.S.; revising conditions

7 under which a local government is required to

8 adopt a non-ad valorem assessment roll at a

9 public hearing; revising notice requirements;

10 specifying certain assessments that shall be

11 deemed in compliance; providing that annual

12 notice is not required for assessments

13 collected for or amortized over a number of

14 years;

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