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An act relating to non-ad valorem assessments; amending s. 170.201, F.S.; authorizing counties to levy special assessments to fund capital improvements and certain services; providing for apportionment of such assessments; amending s. 197.3632, F.S., relating to the uniform method for the levy, collection, and enforcement of non-ad valorem assessments; defining the term "levied for the first time"; specifying the circumstances in which a local government must adopt a non-ad valorem assessment roll at a public hearing; prescribing requirements relating to the notice that must be given before such a hearing is held; providing an effective date.

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

Section 1. Subsection (1) of section 170.201, Florida Statutes, is amended to read:

170.201 Special assessments.--

(1) In addition to other lawful authority to levy and collect special assessments, the governing body of a municipality or county may levy and collect special assessments to fund capital improvements and municipal or county services, including, but not limited to, fire protection, emergency medical services, garbage disposal, sewer improvement, street improvement, and parking facilities. The governing body of a municipality or county may apportion costs of such special assessments based on:

1 (a) The front or square footage of each parcel of  
2 land; or

3 (b) An alternative methodology, so long as the amount  
4 of the assessment for each parcel of land is not in excess of  
5 the proportional benefits as compared to other assessments on  
6 other parcels of land.

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8 The levy of special assessments under this subsection is made  
9 pursuant to ss. 1 and 9, Art. VII of the State Constitution.

10 Section 2. Paragraphs (a) and (b) of subsection (4)  
11 and subsection (6) of section 197.3632, Florida Statutes, are  
12 amended to read:

13 197.3632 Uniform method for the levy, collection, and  
14 enforcement of non-ad valorem assessments.--

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

18 1. The non-ad valorem assessment is levied for the  
19 first time. As used in this sub-subparagraph, the term "levied  
20 for the first time" means imposed for the first time by county  
21 or municipal ordinance or special district resolution, but the  
22 term does not include a change in the assessment rate alone;

23 2. The non-ad valorem assessment is increased beyond  
24 the maximum rate authorized by law or judicial decree at the  
25 time of initial imposition;

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

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1           4. There is a substantial change in the purpose for  
2 such assessment or a material change in the use of the revenue  
3 generated by such assessment.

4           (b) At least 20 days prior to the public hearing, the  
5 local government shall notice the hearing by first-class  
6 United States mail and by publication in a newspaper generally  
7 circulated within each county contained in the boundaries of  
8 the local government. The notice by mail shall be sent to  
9 each person as shown on the current tax roll owning property  
10 subject to the assessment and shall include the following  
11 information: the purpose of the assessment; the total amount  
12 to be levied against each parcel during the initial assessment  
13 year; the unit of measurement to be applied against each  
14 parcel to determine the assessment; whether the assessment  
15 will be levied for more than 1 year; the length of time for  
16 which the assessment will be levied; whether the assessment  
17 may be increased in the future; ~~the number of such units~~  
18 ~~contained within each parcel~~; ~~the total revenue the local~~  
19 ~~government will collect by the assessment~~; a statement that  
20 failure to pay the assessment will cause a tax certificate to  
21 be issued against the property which may result in a loss of  
22 title; a statement that all affected property owners have a  
23 right to appear at the hearing and to file written objections  
24 with the local governing board within 20 days of the notice;  
25 and the date, time, and place of the hearing. However, notice  
26 by mail shall not be required if notice by mail is otherwise  
27 provided pursuant to s. 200.069 or required by general or  
28 special law governing a taxing authority and such notice is  
29 served at least 30 days prior to the authority's public  
30 hearing on adoption of a new or amended non-ad valorem  
31 assessment roll. The published notice shall contain at least

1 the following information: the name of the local governing  
2 board; ~~a geographic depiction of the property subject to the~~  
3 ~~assessment;~~ the proposed schedule of the assessment; the fact  
4 that the assessment will be collected by the tax collector;  
5 and a statement that all affected property owners have the  
6 right to appear at the public hearing and the right to file  
7 written objections within 20 days of the publication of the  
8 notice.

9 (6) If the non-ad valorem assessment is to be  
10 collected for a period of more than 1 year or is to be  
11 amortized over a number of years, the local governing board  
12 shall so specify in the initial notice and shall not  
13 thereafter be required to provide or publish the annual notice  
14 that would otherwise be required by subsection (4) or annually  
15 adopt the non-ad valorem assessment roll. However, the local  
16 governing board shall inform the property appraiser, tax  
17 collector, and department by January 10 if it intends to  
18 discontinue using the uniform method of collecting such  
19 assessment.

20 Section 3. This act shall take effect July 1, 2001.  
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