

Bill No. SB 1120

Amendment No. 1 Barcode 081188

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 The Committee on Comprehensive Planning, Local and Military
 12 Affairs recommended the following amendment:

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 14 **Senate Amendment (with title amendment)**

15 On page 3, between lines 23 and 24,
 16
 17 insert:

18 Section 2. Subsection (2) of section 191.011, Florida
 19 Statutes, is amended to read:

20 191.011 Procedures for the levy and collection of
 21 non-ad valorem assessments.--

22 (2) The board may determine to exercise any power
 23 authorized by this act and defray the whole or any part of the
 24 expense thereof by non-ad valorem assessments. A district
 25 shall adopt a non-ad valorem assessment roll pursuant to the
 26 procedures contained in this section or in s. 197.3632 if:

27 (a) The non-ad valorem assessment is levied for the
 28 first time. As used in this paragraph, "levied for the first
 29 time" means imposed for the first time by resolution of the
 30 board, but does not include a change in the assessment rate;

31 (b) The non-ad valorem assessment is increased beyond

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1 the maximum rate authorized by general law or special act at
2 the time of initial imposition as defined in s. 191.009;

3 (c) The district's boundaries have changed, unless all
4 newly affected property owners have provided written consent
5 for such assessment to the board; or

6 (d) There is a substantial change in the purpose for
7 such assessment or a material change in the use of the revenue
8 generated by such assessment.

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10 The board shall so declare by resolution stating the nature of
11 the proposed service, the location of any capital facilities,
12 personnel, and equipment needed to provide the service, and
13 any other projected expense of providing the service or
14 improvement, and the part or portion of the expense thereof to
15 be paid by non-ad valorem assessments, the manner in which the
16 assessments shall be made, when the assessments are to be
17 paid, and what part, if any, shall be apportioned to be paid
18 from other revenues or funds of the district. The resolution
19 shall also designate the lands upon which the non-ad valorem
20 assessments shall be levied. Such lands may be designated by
21 an assessment plat. The resolution shall also state the total
22 estimated costs of the service or improvement. The estimated
23 cost may include the cost of operations, including personnel,
24 equipment, construction or reconstruction, the cost of all
25 labor and materials, the cost of all lands, property, rights,
26 easements, and franchises acquired, financing charges,
27 interest prior to and during construction and for 1 year after
28 completion of construction, discount on the sale of assessment
29 bonds, cost of plans and specifications, surveys of estimates
30 of costs and of revenues, cost of engineering and legal
31 services, and all other expenses necessary or incident to

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1 determining the feasibility or practicability of the
2 construction or reconstruction, administrative expense, and
3 such other expense as may be necessary or incident to the
4 financing authorized by this act.

5 Section 3. Paragraph (e) of subsection (1) of section
6 192.0105, Florida Statutes, is amended to read:

7 192.0105 Taxpayer rights.--There is created a Florida
8 Taxpayer's Bill of Rights for property taxes and assessments
9 to guarantee that the rights, privacy, and property of the
10 taxpayers of this state are adequately safeguarded and
11 protected during tax levy, assessment, collection, and
12 enforcement processes administered under the revenue laws of
13 this state. The Taxpayer's Bill of Rights compiles, in one
14 document, brief but comprehensive statements that summarize
15 the rights and obligations of the property appraisers, tax
16 collectors, clerks of the court, local governing boards, the
17 Department of Revenue, and taxpayers. The rights afforded
18 taxpayers to assure that their privacy and property are
19 safeguarded and protected during tax levy, assessment, and
20 collection are available only insofar as they are implemented
21 in other parts of the Florida Statutes or rules of the
22 Department of Revenue. The rights so guaranteed to state
23 taxpayers in the Florida Statutes and the departmental rules
24 include:

25 (1) THE RIGHT TO KNOW.--

26 (e) The right to be sent notice by first-class mail of
27 a non-ad valorem assessment hearing at least 20 days before
28 the hearing with pertinent information, including the total
29 amount to be levied against each parcel during the initial
30 assessment year. All affected property owners have the right
31 to appear at the hearing and to file written objections with

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1 the local governing board (see s. 197.3632(4)(b) and (c) and
2 (10)(b)2.b.).

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4 (Redesignate subsequent sections.)

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

8 And the title is amended as follows:

9 On page 1, line 12, after the semicolon,

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11 insert:

12 amending s. 191.011, F.S.; revising the
13 procedure for the adoption of a non-ad valorem
14 assessment roll by an independent special fire
15 control district; amending s. 192.0105, F.S.;
16 revising provisions governing notice of non-ad
17 valorem assessment hearings;

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