

By Senator Rossin

35-387-02

1 A bill to be entitled
2 An act relating to non-ad valorem assessments;
3 amending s. 197.3632, F.S., relating to the
4 uniform method for the levy, collection, and
5 enforcement of non-ad valorem assessments;
6 defining the term "levied for the first time";
7 specifying the circumstances in which a local
8 government must adopt a non-ad valorem
9 assessment roll at a public hearing;
10 prescribing requirements relating to the notice
11 that must be given before such a hearing is
12 held; providing an effective date.

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

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16 Section 1. Paragraphs (a) and (b) of subsection (4)
17 and subsection (6) of section 197.3632, Florida Statutes, are
18 amended to read:

19 197.3632 Uniform method for the levy, collection, and
20 enforcement of non-ad valorem assessments.--

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

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

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

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

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

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

1 law governing a taxing authority and such notice is served at
2 least 30 days prior to the authority's public hearing on
3 adoption of a new or amended non-ad valorem assessment roll.
4 The published notice shall contain at least the following
5 information: the name of the local governing board; a
6 ~~geographic depiction of the property subject to the~~
7 ~~assessment;~~the proposed schedule of the assessment; the fact
8 that the assessment will be collected by the tax collector;
9 and a statement that all affected property owners have the
10 right to appear at the public hearing and the right to file
11 written objections within 20 days of the publication of the
12 notice.

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

24 Section 2. This act shall take effect July 1, 2002.

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27 SENATE SUMMARY

28 Defines the term "levied for the first time" as it
29 relates to the uniform method for the levy, collection,
30 and enforcement of non-ad valorem assessments. Specifies
31 the circumstances in which a local government must adopt
a non-ad valorem assessment roll at a public hearing.
Prescribes requirements relating to the notice that must
be given before such a hearing is held.