

By the Committee on Finance and Taxation; and Senator Rossin

314-1963-02

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; 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; providing an  
18          effective date.

19  
20 Be It Enacted by the Legislature of the State of Florida:

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22           Section 1. Paragraphs (a) and (b) of subsection (4)  
23 and subsection (6) of section 197.3632, Florida Statutes, are  
24 amended to read:

25           197.3632 Uniform method for the levy, collection, and  
26 enforcement of non-ad valorem assessments.--

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

30           1. The non-ad valorem assessment is levied for the  
31 first time. As used in this sub-subparagraph, the term "levied

1 for the first time" means imposed for the first time by county  
2 or municipal ordinance or special district resolution, but the  
3 term does not include a change in the assessment rate alone;

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

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

11         4. There is a substantial change in the purpose for  
12 such assessment or a material change in the use of the revenue  
13 generated by such assessment.

14         (b) At least 20 days prior to the public hearing, the  
15 local government shall notice the hearing by first-class  
16 United States mail and by publication in a newspaper generally  
17 circulated within each county contained in the boundaries of  
18 the local government. The notice by mail shall be sent to  
19 each person as shown on the current tax roll owning property  
20 subject to the assessment and shall include the following  
21 information: the purpose of the assessment; the total amount  
22 to be levied against each parcel during the initial assessment  
23 year; the unit of measurement to be applied against each  
24 parcel to determine the assessment; whether the assessment  
25 will be levied for more than 1 year; the length of time for  
26 which the assessment will be levied; whether the assessment  
27 may be increased in the future; ~~the number of such units~~  
28 ~~contained within each parcel~~; ~~the total revenue the local~~  
29 ~~government will collect by the assessment~~; a statement that  
30 failure to pay the assessment will cause a tax certificate to  
31 be issued against the property which may result in a loss of

1 title; a statement that all affected property owners have a  
2 right to appear at the hearing and to file written objections  
3 with the local governing board within 20 days of the notice;  
4 and the date, time, and place of the hearing. However, notice  
5 by mail shall not be required if notice by mail is otherwise  
6 provided under s. 200.069 or is required by general or special  
7 law governing a taxing authority and such notice is served at  
8 least 30 days prior to the authority's public hearing on  
9 adoption of a new or amended non-ad valorem assessment roll.  
10 The published notice shall contain at least the following  
11 information: the name of the local governing board; ~~a~~  
12 ~~geographic depiction of the property subject to the~~  
13 ~~assessment;~~ the proposed schedule of the assessment; the fact  
14 that the assessment will be collected by the tax collector;  
15 and a statement that all affected property owners have the  
16 right to appear at the public hearing and the right to file  
17 written objections within 20 days of the publication of the  
18 notice.

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.

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

1           191.011 Procedures for the levy and collection of  
2 non-ad valorem assessments.--

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

8           (a) The non-ad valorem assessment is levied for the  
9 first time. As used in this paragraph, the term "levied for  
10 the first time" means imposed for the first time by resolution  
11 of the board, but does not include a change in the assessment  
12 rate;

13           (b) The non-ad valorem assessment is increased beyond  
14 the maximum rate authorized by general law or special act at  
15 the time of initial imposition as defined in s. 191.009;

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

19           (d) There is a substantial change in the purpose for  
20 such assessment or a material change in the use of the revenue  
21 generated by such assessment.

22  
23 The board shall so declare by resolution stating the nature of  
24 the proposed service, the location of any capital facilities,  
25 personnel, and equipment needed to provide the service, and  
26 any other projected expense of providing the service or  
27 improvement, and the part or portion of the expense thereof to  
28 be paid by non-ad valorem assessments, the manner in which the  
29 assessments shall be made, when the assessments are to be  
30 paid, and what part, if any, shall be apportioned to be paid  
31 from other revenues or funds of the district. The resolution

1 shall also designate the lands upon which the non-ad valorem  
2 assessments shall be levied. Such lands may be designated by  
3 an assessment plat. The resolution shall also state the total  
4 estimated costs of the service or improvement. The estimated  
5 cost may include the cost of operations, including personnel,  
6 equipment, construction or reconstruction, the cost of all  
7 labor and materials, the cost of all lands, property, rights,  
8 easements, and franchises acquired, financing charges,  
9 interest prior to and during construction and for 1 year after  
10 completion of construction, discount on the sale of assessment  
11 bonds, cost of plans and specifications, surveys of estimates  
12 of costs and of revenues, cost of engineering and legal  
13 services, and all other expenses necessary or incident to  
14 determining the feasibility or practicability of the  
15 construction or reconstruction, administrative expense, and  
16 such other expense as may be necessary or incident to the  
17 financing authorized by this act.

18 Section 3. Paragraph (e) of subsection (1) of section  
19 192.0105, Florida Statutes, is amended to read:

20 192.0105 Taxpayer rights.--There is created a Florida  
21 Taxpayer's Bill of Rights for property taxes and assessments  
22 to guarantee that the rights, privacy, and property of the  
23 taxpayers of this state are adequately safeguarded and  
24 protected during tax levy, assessment, collection, and  
25 enforcement processes administered under the revenue laws of  
26 this state. The Taxpayer's Bill of Rights compiles, in one  
27 document, brief but comprehensive statements that summarize  
28 the rights and obligations of the property appraisers, tax  
29 collectors, clerks of the court, local governing boards, the  
30 Department of Revenue, and taxpayers. The rights afforded  
31 taxpayers to assure that their privacy and property are

1 safeguarded and protected during tax levy, assessment, and  
2 collection are available only insofar as they are implemented  
3 in other parts of the Florida Statutes or rules of the  
4 Department of Revenue. The rights so guaranteed to state  
5 taxpayers in the Florida Statutes and the departmental rules  
6 include:

7 (1) THE RIGHT TO KNOW.--

8 (e) The right to be sent notice by first-class mail of  
9 a non-ad valorem assessment hearing at least 20 days before  
10 the hearing with pertinent information, including the total  
11 amount to be levied against each parcel during the initial  
12 assessment year. All affected property owners have the right  
13 to appear at the hearing and to file written objections with  
14 the local governing board (see s. 197.3632(4)(b) and (c) and  
15 (10)(b)2.b.).

16 Section 4. This act shall take effect July 1, 2002.

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18 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
19 COMMITTEE SUBSTITUTE FOR  
20 SB 1120

21 The committee substitute conforms the statutes governing the  
22 levy and collection of non-ad valorem assessments by  
23 independent special fire control districts and the Taxpayer's  
24 Bill of Rights for property taxes and assessments to changes  
25 made by the bill in s. 197.3632, F.S.  
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