

By Senator Laurent

17-1548-02

1 A bill to be entitled
2 An act relating to non-ad valorem assessments;
3 amending s. 170.201, F.S.; authorizing certain
4 counties to levy special assessments to fund
5 capital improvements and certain services;
6 amending s. 197.3632, F.S., relating to the
7 uniform method for the levy, collection, and
8 enforcement of non-ad valorem assessments;
9 defining the term "levied for the first time";
10 specifying the circumstances in which a local
11 government must adopt a non-ad valorem
12 assessment; prescribing requirements relating
13 to notices; providing an effective date.

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

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

19 170.201 Special assessments.--

20 (1) In addition to other lawful authority to levy and
21 collect special assessments, the governing body of a
22 municipality or county, if the county is located in a rural
23 area of critical economic concern, is a rural county at the
24 statutory 10-mill ad valorem tax cap, or has previously levied
25 an assessment, may levy and collect special assessments to
26 fund capital improvements and municipal or county services,
27 including, but not limited to, fire protection, emergency
28 medical services, garbage disposal, sewer improvement, street
29 improvement, and parking facilities. The governing body of a
30 municipality or county may apportion costs of such special
31 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 Once a county has qualified to levy an assessment under this
9 subsection, it retains its qualification for the period that
10 the assessment is levied under this subsection.

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

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

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

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

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

27 3. The local government's boundaries have changed,
28 unless all newly affected property owners have provided
29 written consent for such assessment to the local governing
30 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, who owns ~~owning~~
10 property subject to the assessment and shall include the
11 following information: the purpose of the assessment; the
12 total amount to be levied against each parcel; the unit of
13 measurement to be applied against each parcel to determine the
14 assessment; whether the assessment will be levied for more
15 than 1 year; the length of time for which the assessment will
16 be levied; whether the assessment may be increased in the
17 future;~~the number of such units contained within each parcel;~~
18 ~~the total revenue the local government will collect by the~~
19 ~~assessment;~~ a statement that failure to pay the assessment
20 will cause a tax certificate to be issued against the property
21 which may result in a loss of title; a statement that all
22 affected property owners have a right to appear at the hearing
23 and to file written objections with the local governing board
24 within 20 days of the notice; and the date, time, and place of
25 the hearing. However, notice by mail shall not be required if
26 notice by mail is otherwise provided under s. 200.069 or
27 required by general or special law governing a taxing
28 authority and such notice is served at least 30 days prior to
29 the authority's public hearing on adoption of a new or amended
30 non-ad valorem assessment roll. The published notice shall
31 contain at least the following information: the name of the

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

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

19 Section 3. This act shall take effect July 1, 2002.

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22 SENATE SUMMARY

23 Authorizes certain counties to levy special assessments
24 to fund capital improvements and services. Revises the
25 circumstances under which a local government adopts a
26 non-ad valorem assessment. Prescribes notice
27 requirements.
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