

By Representative Atwater

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 "levied for the first time"; revising
7 the circumstances under which a local
8 government must adopt a non-ad valorem
9 assessment roll at a public hearing; revising
10 requirements relating to the notice required
11 prior to such a hearing; amending s. 191.011,
12 F.S., relating to adoption of a non-ad valorem
13 assessment roll by an independent special fire
14 control district, and s. 192.0105, F.S.,
15 relating to taxpayer rights, to conform;
16 providing an effective date.

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

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

23 197.3632 Uniform method for the levy, collection, and
24 enforcement of non-ad valorem assessments.--

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

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

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

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

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

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

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

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

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

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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, "levied for the first
10 time" means imposed for the first time by resolution of the
11 board, but the term does not include a change in the
12 assessment rate alone;

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.

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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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HOUSE SUMMARY

Revises provisions relating to the uniform method for the
levy, collection, and enforcement of non-ad valorem
assessments. Defines "levied for the first time." Revises
requirements relating to the circumstances under which a
local government must adopt a non-ad valorem assessment
roll at a public hearing and requirements relating to the
notice required prior to the hearing.