

By the Committee on Comprehensive Planning; and Senator
Atwater

316-1923-03

1 A bill to be entitled
2 An act relating to non-ad valorem assessments;
3 amending s. 197.3632, F.S.; changing the time
4 for holding the public hearing at which a
5 non-ad valorem assessment is adopted;
6 prescribing method of notice for non-ad valorem
7 assessments collected for more than 1 year;
8 providing an effective date.

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

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12 Section 1. Paragraph (a) of subsection (4) and
13 subsection (6) of section 197.3632, Florida Statutes, are
14 amended to read:

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

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

20 1. The non-ad valorem assessment is levied for the
21 first time;

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

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

29 4. There is a change in the purpose for such
30 assessment or in the use of the revenue generated by such
31 assessment.

1 (6) If the non-ad valorem assessment is to be
2 collected for a period of more than 1 year or is to be
3 amortized over a number of years, the local governing board
4 shall so specify and shall not be required to annually adopt
5 the non-ad valorem assessment roll. Notice of an assessment
6 other than that which is required under subsection (4), may be
7 provided by including the assessment in the property
8 appraiser's notice of proposed property taxes and proposed or
9 adopted non-ad valorem assessments under s. 200.069. However,
10 the local governing board shall inform the property appraiser,
11 tax collector, and department by January 10 if it intends to
12 discontinue using the uniform method of collecting such
13 assessment.

14 Section 2. This act shall take effect upon becoming a
15 law.

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17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
18 COMMITTEE SUBSTITUTE FOR
19 Senate Bill 1024

20 The Committee Substitute differs from the bill as filed in
21 that it changes the date range for holding a public hearing to
22 adopt a non-ad valorem assessment roll, and specifies that the
23 alternative notice procedures provided in this bill only apply
24 in circumstances not specified in subsection (4) of s.
25 197.3632, F.S.
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