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An act relating to non-ad valorem assessments;
amending s. 197.3632, F.S.; changing the time
for holding the public hearing at which a
non-ad valorem assessment is adopted;
prescribing method of notice for non-ad valorem
assessments collected for more than 1 year;
providing an effective date.

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

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

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

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

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

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

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

4. There is a change in the purpose for such
assessment or in the use of the revenue generated by such
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, and shall not be required
6 to provide individual notices to each taxpayer unless the
7 provisions of subsection (4) apply. Notice of an assessment,
8 other than that which is required under subsection (4), may be
9 provided by including the assessment in the property
10 appraiser's notice of proposed property taxes and proposed or
11 adopted non-ad valorem assessments under s. 200.069. However,
12 the local governing board shall inform the property appraiser,
13 tax collector, and department by January 10 if it intends to
14 discontinue using the uniform method of collecting such
15 assessment.

16 Section 2. This act shall take effect upon becoming a
17 law.

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