



HB 0127

2003

1 A bill to be entitled
 2 An act relating to non-ad valorem assessments; amending s.
 3 197.3632, F.S.; specifying a filing deadline for non-ad
 4 valorem assessment adoption hearings; providing for
 5 meeting certain notice requirements for multi-year non-ad
 6 valorem assessments; providing an effective date.

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

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 10 Section 1. Paragraph (a) of subsection (4) and subsection
 11 (6) of section 197.3632, Florida Statutes, are amended to read:
 12 197.3632 Uniform method for the levy, collection, and
 13 enforcement of non-ad valorem assessments.--

14 (4) (a) A local government shall adopt a non-ad valorem
 15 assessment roll at a public hearing held no later than ~~between~~
 16 ~~June 1 and~~ September 15 if:

- 17 1. The non-ad valorem assessment is levied for the first
 18 time;
- 19 2. The non-ad valorem assessment is increased beyond the
 20 maximum rate authorized by law or judicial decree at the time of
 21 initial imposition;
- 22 3. The local government's boundaries have changed, unless
 23 all newly affected property owners have provided written consent
 24 for such assessment to the local governing board; or
- 25 4. There is a change in the purpose for such assessment or
 26 in the use of the revenue generated by such assessment.

27 (6) If the non-ad valorem assessment is to be collected
 28 for a period of more than 1 year or is to be amortized over a
 29 number of years, the local governing board shall so specify and
 30 shall not be required to annually adopt the non-ad valorem



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31 assessment roll. After the initial notice for the assessment
32 required pursuant to paragraph (4) (b), notice to each person
33 whose property is subject to the assessment may be satisfied by
34 inclusion of the assessment in the property appraiser's notice
35 of proposed property taxes and proposed or adopted non-ad
36 valorem assessments specified by s. 200.069(11). However, the
37 local governing board shall inform the property appraiser, tax
38 collector, and department by January 10 if it intends to
39 discontinue using the uniform method of collecting such
40 assessment.

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