

HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: HB 811 Palm Beach County/Assessments
SPONSOR(S): Domino
TIED BILLS: **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Local Affairs (Sub)</u>	<u>8 Y, 0 N</u>	<u>Grayson</u>	<u>Highsmith-Smith</u>
2) <u>Local Government & Veterans' Affairs</u>	<u>18 Y, 0 N w/CS</u>	<u>Grayson</u>	<u>Highsmith-Smith</u>
3) <u>Finance and Tax</u>	<u></u>	<u>Monroe</u>	<u>Diez-Arguelles</u>
4) <u></u>	<u></u>	<u></u>	<u></u>
5) <u></u>	<u></u>	<u></u>	<u></u>

SUMMARY ANALYSIS

This bill amends a special act relating to Palm Beach County, and provides that non-ad valorem assessments contained within the annual "TRIM" notice constitutes satisfaction of the mailing notice requirements provided in the uniform method for the levy, collection and enforcement of non-ad valorem assessments.

The bill clarifies that the requirements for noticing an initial special assessment still apply.

According to the Economic Impact Statement, approximately \$300,000 will be saved to the taxpayers of special districts in Palm Beach County.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. DOES THE BILL:

- | | | | |
|--------------------------------------|-----------------------------------------|-----------------------------|-----------------------------------------|
| 1. Reduce government? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| 2. Lower taxes? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 3. Expand individual freedom? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 4. Increase personal responsibility? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 5. Empower families? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |

For any principle that received a "no" above, please explain:

B. EFFECT OF PROPOSED CHANGES:

This bill amends a special act relating to Palm Beach County, and provides that non-ad valorem assessments contained within a "TRIM¹" notice, the mailing of the property appraiser made pursuant to law shall constitute satisfaction of the mailing notice requirements provided in the uniform method for the levy, collection and enforcement of non-ad valorem assessments.

The bill clarifies that the requirements for noticing an initial special assessment by U. S. Mail still apply.

Background

Each August every property owner in the state is mailed a "Notice of Proposed Property Taxes and Non-Ad Valorem Assessments." This document, commonly known as the "TRIM" notice, provides property owners with information regarding the appraisal of their property, the exemptions they have been granted, proposed property tax levies, and notification of upcoming public meetings regarding local government budgets. The notice is the primary means by which the public is informed about the property tax and how it affects them.²

Current Special Act Provision

In 1992, the Legislature passed a special act supplementing general law to require that additional information about non-ad valorem assessments be given to the taxpayers of Palm Beach County. The act provides that all taxing authorities within Palm Beach County shall provide certain non-ad valorem tax information to the property appraiser on an annual basis for inclusion in the "TRIM" notice. This provision does not apply statewide.

C. SECTION DIRECTORY:

Section 1. Amends s. 2 of ch. 92-264, L.O.F., to provide that a notice of non-ad valorem assessments contained in the property appraisers "TRIM" notice shall constitute satisfactory notice of the assessment of non-ad valorem assessments, in Palm Beach County. Clarifies that the notice requirement for the initial assessment remain unchanged.

Section 2. Provides for an effective date of upon becoming law.

¹ "TRIM" stands for Truth in Millage and was coined during the passage of the original enacting legislation.

² *Interim Report: The TRIM Notice and Process*, Florida House of Representatives, October 28, 2002.

II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes No

IF YES, WHEN?

January 13, 2003.

WHERE?

The Palm Beach Post, a daily newspaper of general circulation in Palm Beach County.

B. REFERENDUM(S) REQUIRED? Yes No

IF YES, WHEN?

C. LOCAL BILL CERTIFICATION FILED? Yes, attached No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached No

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

This bill addresses the same problem of multiple notices that is addressed in CS/HB 127. CS/HB 127 is a General Bill that would apply to all special districts statewide. However, CS/HB 127 more clearly states that appearance on the TRIM notice is only sufficient if one of the circumstances listed in s. 197.3632(4)(b), F.S., does not apply. If both this bill and CS/HB 127 become law, the difference in the language used in the two bills could lead to the conclusion that the notice requirement for Palm Beach County is different from that in the rest of the state.

IV. AMENDMENT/COMMITTEE SUBSTITUTE CHANGES

The Committee on Local Government & Veterans' Affairs, at its meeting on March 27, 2003, adopted one amendment that makes it clear that the bill does not change the requirement that an initial notice of special assessment be served.