

**HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS**

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

---

| <b>REFERENCE</b>                                   | <b>ACTION</b>   | <b>ANALYST</b> | <b>STAFF DIRECTOR</b>  |
|--|-----------------|----------------|------------------------|
| 1) <u>Local Affairs (Sub)</u>                      | <u>8 Y, 0 N</u> | <u>Grayson</u> | <u>Highsmith-Smith</u> |
| 2) <u>Local Government &amp; Veterans' Affairs</u> | <u></u>         | <u></u>        | <u></u>                |
| 3) <u>Finance &amp; Tax</u>                        | <u></u>         | <u></u>        | <u></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.

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 "TRIM"<sup>1</sup> 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.

##### 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.<sup>2</sup>

##### 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.

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

### II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

- A. NOTICE PUBLISHED? Yes  No

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

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

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:

There do not appear to be any technical drafting issues.

### IV. AMENDMENT/COMMITTEE SUBSTITUTE CHANGES

None.