



HB 0811

2003  
CS

CHAMBER ACTION

The Committee on Finance & Tax recommends the following:

**Committee Substitute**

Remove the entire bill and insert:

A bill to be entitled

An act relating to Palm Beach County; amending ch. 92-264, Laws of Florida; providing for notice of non-ad valorem assessments; providing an effective date.

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

Section 1. Section 2 of chapter 92-264, Laws of Florida, is amended to read:

Section 2. Non-ad valorem assessments itemized.--Taxing authorities levying and collecting non-ad valorem assessments pursuant to s. 197.363 or s. 197.3632, Florida Statutes, shall, no later than August 1 of each year, provide to the property appraiser the assessment rate expressed in dollars and cents per unit of assessment, the associated assessment amount and the purpose of the assessment. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069, Florida Statutes. In addition to the information required in the notice required by s. 200.069,



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29 Florida Statutes, the property appraiser shall include non-ad  
 30 valorem assessments levied pursuant to s. 197.363 or s.  
 31 197.3632, Florida Statutes, as separate, itemized entries within  
 32 a mailing of the property appraiser made pursuant to s. 200.069,  
 33 Florida Statutes, and this act, as amended. Inclusion of the  
 34 non-ad valorem assessment in the mailing made pursuant to s.  
 35 200.069, Florida Statutes, shall constitute satisfaction of any  
 36 notice or mailing required under s. 197.3632(4)(b), Florida  
 37 Statutes, unless one of the following circumstances apply:

38 (1) The non-ad valorem assessment is being levied for the  
 39 first time;

40 (2) The local government's boundaries have changed, unless  
 41 all newly affected property owners have provided written consent  
 42 for such assessment to the local governing board;

43 (3) There is a change in the purpose for the assessment or  
 44 use of the revenue from such assessment; or

45 (4) The non-ad valorem assessment is increased beyond the  
 46 maximum rate authorized by law or judicial decree at the time of  
 47 initial imposition.

48  
 49 A change in the assessment rate which does not increase the  
 50 assessment beyond the maximum rate authorized by law shall not  
 51 require the mailing of a notice, other than that made pursuant  
 52 to s. 200.069, Florida Statutes.

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