



1 A bill to be entitled
 2 An act relating to Palm Beach County; amending ch. 92-264,
 3 Laws of Florida; providing for notice of non-ad valorem
 4 assessments; providing an effective date.

5
 6 Be It Enacted by the Legislature of the State of Florida:

7
 8 Section 1. Section 2 of chapter 92-264, Laws of Florida,
 9 is amended to read:

10 Section 2. Non-ad valorem assessments itemized.--Taxing
 11 authorities levying and collecting non-ad valorem assessments
 12 pursuant to s. 197.363 or s. 197.3632, Florida Statutes, shall,
 13 no later than August 1 of each year, provide to the property
 14 appraiser the assessment rate expressed in dollars and cents per
 15 unit of assessment, the associated assessment amount and the
 16 purpose of the assessment. The property appraiser shall utilize
 17 this information in preparing the notice of proposed property
 18 taxes pursuant to s. 200.069, Florida Statutes. In addition to
 19 the information required in the notice required by s. 200.069,
 20 Florida Statutes, the property appraiser shall include non-ad
 21 valorem assessments levied pursuant to s. 197.363 or s.
 22 197.3632, Florida Statutes, as separate, itemized entries within
 23 a mailing of the property appraiser made pursuant to s. 200.069,
 24 Florida Statutes, and this act, as amended. Inclusion of the
 25 non-ad valorem assessment in the mailing made pursuant to s.
 26 200.069, Florida Statutes, shall constitute satisfaction of any
 27 notice or mailing required under s. 197.3632(4)(b), Florida
 28 Statutes, unless one of the following circumstances apply:



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

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

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

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

39
40 A change in the assessment rate which does not increase the
41 assessment beyond the maximum rate authorized by law shall not
42 require the mailing of a notice, other than that made pursuant
43 to s. 200.069, Florida Statutes.

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