

By Senator Storms

10-1809-07

1 A bill to be entitled
2 An act relating to non-ad valorem tax
3 assessments; creating s. 197.3633, F.S.;
4 prohibiting an increase in a non-ad valorem
5 assessment which exceeds the amount of growth
6 of the population within the jurisdiction of
7 the taxing authority multiplied by the average
8 rate of inflation, unless the increase is
9 approved by a vote of the electors or approved
10 by a super majority vote of the governing body
11 of the taxing authority; providing an effective
12 date.

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

16 Section 1. Section 197.3633, Florida Statutes, is
17 created to read:

18 197.3633 Limitation on increases in non-ad valorem
19 assessments.--Notwithstanding any other provision of law to
20 the contrary, a county, municipality, or special district that
21 is authorized to impose non-ad valorem assessments may not
22 increase any such assessment by an amount that exceeds the
23 measure of growth of the population within the jurisdiction of
24 that county, municipality, or special district, multiplied by
25 the average rate of inflation for the immediately preceding 12
26 months, unless the increase is approved by a vote of the
27 electors residing within the county, municipality, or special
28 district or is approved by a super majority vote of the
29 governing body of the county, municipality, or special
30 district.

31 Section 2. This act shall take effect July 1, 2007.

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SENATE SUMMARY

Prohibits an increase in a non-ad valorem tax assessment if the increase exceeds the amount of growth of the population within the jurisdiction of the taxing authority multiplied by the average rate of inflation. Requires that any such increase be subject to approval by the electors or by a super majority vote of the governing body of the taxing authority.