

1 A bill to be entitled
 2 An act relating to special assessments; creating s.
 3 125.0163, F.S.; requiring a county to reduce its ad
 4 valorem tax levy by the estimated amount of revenue to
 5 be generated from certain special assessments levied
 6 after a specified date; prohibiting such a special
 7 assessment from exceeding the corresponding reduction
 8 in the county's ad valorem tax levy; amending s.
 9 170.01, F.S.; requiring a municipality to reduce its
 10 ad valorem tax levy by the estimated amount of revenue
 11 to be generated from certain special assessments
 12 levied after a specified date; prohibiting such a
 13 special assessment from exceeding the corresponding
 14 reduction in the municipality's ad valorem tax levy;
 15 providing an effective date.

16
 17 Be It Enacted by the Legislature of the State of Florida:

18
 19 Section 1. Section 125.0163, Florida Statutes, is created
 20 to read:

21 125.0163 Non-ad valorem special assessments.—

22 A county that adopts a special assessment on or after July 1,
 23 2016, which does not provide a special or peculiar benefit to
 24 the assessed properties through capital improvements that
 25 increase the properties' individual values must reduce its ad
 26 valorem tax levy by the estimated amount of revenue to be

HB 909

2016

27 generated from the special assessment before the special
28 assessment may take effect, and the special assessment may not
29 exceed the corresponding reduction in the county's ad valorem
30 levy.

31 Section 2. Subsection (4) is added to section 170.01,
32 Florida Statutes, to read:

33 170.01 Authority for providing improvements and levying
34 and collecting special assessments against property benefited.—

35 (4) A municipality that creates a special assessment on or
36 after July 1, 2016, which does not provide a special or peculiar
37 benefit to the assessed properties through capital improvements
38 that increase the properties' individual values, must reduce its
39 ad valorem levy by the estimated amount of revenue to be
40 generated from the special assessment before the special
41 assessment may take effect, and the special assessment may not
42 exceed the corresponding reduction in the municipality's ad
43 valorem levy.

44 Section 3. This act shall take effect July 1, 2016.