

CHAPTER 97-66

Senate Bill No. 1108

An act relating to the uniform method for collecting non-ad valorem assessments; amending s. 197.3632, F.S.; authorizing the use of the uniform method to collect non-ad valorem assessments regardless of specified circumstances; providing legislative intent; ratifying certain ordinances; providing an effective date.

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

Section 1. Subsections (9) and (10) of section 197.3632, Florida Statutes, are amended to read:

197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—

(9)(a) A local government may elect to use the uniform method of collecting non-ad valorem assessments as authorized by this section for any capital project assessment levied pursuant to general or special law or local government municipal or county ordinance or resolution, regardless of when the whether or not such assessment was initially imposed or whether it prior to January 1, 1990, or has previously been collected by another method.

(10)(a) Capital project assessments may be levied and collected before the prior to completion of the capital project.

(b)1. Except as provided in this subsection, the local government shall comply with all of the requirements set forth in subsections (1) through (8) for capital project assessments.

2. The requirements set forth in subsection (4) are shall be deemed satisfied for capital project assessments if:

a. The local government adopts or reaffirms the non-ad valorem assessment roll at a public hearing held at any time before prior to certification of the non-ad valorem assessment roll pursuant to subsection (5) for the first year in which the capital project assessment is to be collected in the manner authorized by this section; and

b. The local government provides notice of the public hearing in the manner provided in paragraph (4)(b).

3. The local government is shall not be required to allow prepayment for capital project assessments as set forth in paragraph (8)(b); however, if prepayment is allowed, the errors and insolvency procedures available for use in the collection of ad valorem taxes pursuant to s. 197.492 must shall be followed.

(c) Any hearing or notice required by this section may be combined with any other hearing or notice required by this section or by the general or

special law or municipal or county ordinance pursuant to which a capital project assessment is levied.

~~(11)(10)~~ The department shall adopt rules to administer ~~implement the provisions of~~ this section.

Section 2. It is the intent of the Legislature that this act is merely a clarification of existing law. Any provision of an ordinance which authorizes the use of the uniform method of collection for the collection of a non-ad valorem assessment, regardless of whether it was initially imposed before January 1, 1990, or previously has been collected by another method, is hereby ratified.

Section 3. This act shall take effect upon becoming a law.

Became a law without the Governor's approval May 16, 1997.

Filed in Office Secretary of State May 12, 1997.