

House Bill No. 811

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

- (1) The non-ad valorem assessment is being levied for the first time;
- (2) The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board;
- (3) There is a change in the purpose for the assessment or use of the revenue from such assessment; or
- (4) The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition.

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

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

Approved by the Governor June 10, 2003.

Filed in Office Secretary of State June 10, 2003.