

Committee Substitute for Senate Bill No. 1024

An act relating to non-ad valorem assessments; amending s. 197.3632, F.S.; changing the time for holding the public hearing at which a non-ad valorem assessment is adopted; prescribing method of notice for non-ad valorem assessments collected for more than 1 year; providing an effective date.

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

Section 1. Paragraph (a) of subsection (4) and subsection (6) 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.—

(4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 ~~June 1~~ and September 15 if:

1. The non-ad valorem assessment is levied for the first time;
2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;
3. 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; or
4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

(6) If the non-ad valorem assessment is to be collected for a period of more than 1 year or is to be amortized over a number of years, the local governing board shall so specify and shall not be required to annually adopt the non-ad valorem assessment roll, and shall not be required to provide individual notices to each taxpayer unless the provisions of subsection (4) apply. Notice of an assessment, other than that which is required under subsection (4), may be provided by including the assessment in the property appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under s. 200.069. However, the local governing board shall inform the property appraiser, tax collector, and department by January 10 if it intends to discontinue using the uniform method of collecting such assessment.

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

Approved by the Governor June 2, 2003.

Filed in Office Secretary of State June 2, 2003.