

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based only on the provisions contained in the legislation as of the latest date listed below.)

Date: February 5, 1998 Revised: \_\_\_\_\_

Subject: Public Notice Requirements

	<u>Analyst</u>	<u>Staff Director</u>	<u>Reference</u>	<u>Action</u>
1.	<u>Cooper</u>	<u>Yeatman</u>	<u>CA</u>	<u>Favorable/CS</u>
2.	_____	_____	<u>WM</u>	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

**I. Summary:**

Senate Bill 492 amends s. 170.07, F.S., to require 30 days written notice, rather than 10 days notice, as to the time and place for a public hearing to discuss the imposition of a special assessment upon property.

The bill extends the deadline of the initial hearing of the county Value Adjustment Board (VAB) from 45 to 60 days after the TRIM notice is sent. In addition, bill extends the deadline for noticing a petitioner, from 5 to 15 calendar days, of their scheduled appearance before the value adjustment board.

This bill amends sections 170.07 and 194.032 of the Florida Statutes.

**II. Present Situation:**

**Special Assessments**

Absent any law specifying otherwise, local governments have two primary methods for imposing, collecting and enforcing new special assessments: the “uniform method” specified in section 197.3632, F.S., and method prescribed for municipalities in Chapter 170, F.S.

The uniform method of imposing, collecting, and enforcing new special assessments specified in s. 197.3632, F.S., requires, among other things, that the local government adopt a resolution at a public hearing stating its intent to impose the assessment. In addition, it must publish a notice of its intent to impose the special assessment “weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for 4 consecutive weeks preceding the hearing.” This section also requires a second public hearing to adopt the required

non-ad valorem assessment roll. At least 20 days prior to the second hearing, the local government must notice each affected property owner by first class mail. In addition, the notice must be published in a newspaper generally circulated within the affected area. If the special assessment is adopted, it is included in the combined notice for ad valorem taxes and non-ad valorem assessments sent annually to each property owner.

Municipalities are specifically authorized to impose and collect special assessments to pay for a variety of improvements or essential services in s. 170.01, F.S. Section 170.03, F.S., requires the city to adopt a resolution detailing, among other things, the nature of the improvement or service, the property to be affected, and the total estimated costs. The resolution must be published one time in a newspaper of general circulation. The city must establish a time for a public hearing on the resolution and provide to affected property owners ten days written notice, by mail, of the public hearing. In addition, the notice of time and place of the public hearing must be “given by two publications a week apart in a newspaper of general circulation” in the city, with the last notice published at least one week prior to the date of the hearing.

### **TRIM Notice**

Part I of chapter 194, F.S., provides for the administrative review of property taxes. Pursuant to s. 194.011, F.S., taxpayers whose property is subject to real or tangible personal ad valorem taxes must be notified of the assessment of each taxable item of such property. (This notice is typically referred to as the “TRIM” Notice.) A taxpayer that objects to the assessment placed on any property taxable may request the property appraiser to informally confer with the taxpayer. Once the request has been received, the property appraiser or a staff member is required to meet with the taxpayer to discuss the correctness of the assessment. However, the informal conference is not to be perceived as a prerequisite to the administrative review of property assessments.

If the taxpayer is not satisfied with the facts provided by the property appraiser, they may file a petition to the value adjustment board for an appearance to discuss the assessment placed on the real property. With respect to valuation issues, the petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser.

Section 194.015, F.S., establishes a value adjustment board for each county. The clerk of the governing body functions as the clerk of the value adjustment board and the office of the county attorney is authorized to provide counsel to the board, unless the county attorney represents the property appraiser. The value adjustment board consists of three members of the governing body of the county and two members of the school board.

Section 194.032(1), F.S., requires the value adjustment board to initially meet no earlier than 30 days and no later than 45 days after the TRIM notice has been mailed. The number of VAB meetings range from county to county, from a few meetings per year in the smaller counties to meeting year round in the more populous counties.

Subsection (2) of s. 194.032, F.S., requires the clerk of the governing body of the county to prepare a schedule of appearances before the value adjustment board based on petitions timely filed. The clerk must notify each petitioner of the scheduled time of his or her appearance no less than five calendar days prior to the day of such scheduled appearance. The Department of Revenue’s Rule, Section 12D-10.004, F.A.C., restates the statutory 5 calendar day notice, and specifies that:

The clerk will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail ten (10) days prior to the day of such scheduled appearances.”

EXHIBIT #1 shows the VAB petition filing time line.

<b>EXHIBIT #1: VAB Petition Filing Time Line</b>				
TRIM Notice Mailed	Petition Filing Deadline	F.A.C. “10 Day” Mail Deadline	“5 Day” Notice Deadline	VAB Initial Meeting Deadline
_____	_____	_____	_____	_____
Day 1	Day 25	Day 35	Day 40	<b>Day 45</b>

The amount of time for a property owner to be notified of his or her scheduled appearance may not be sufficient for seasonal residents of the state to make travel arrangements and return to Florida in order to appear before the VAB.

### III. Effect of Proposed Changes:

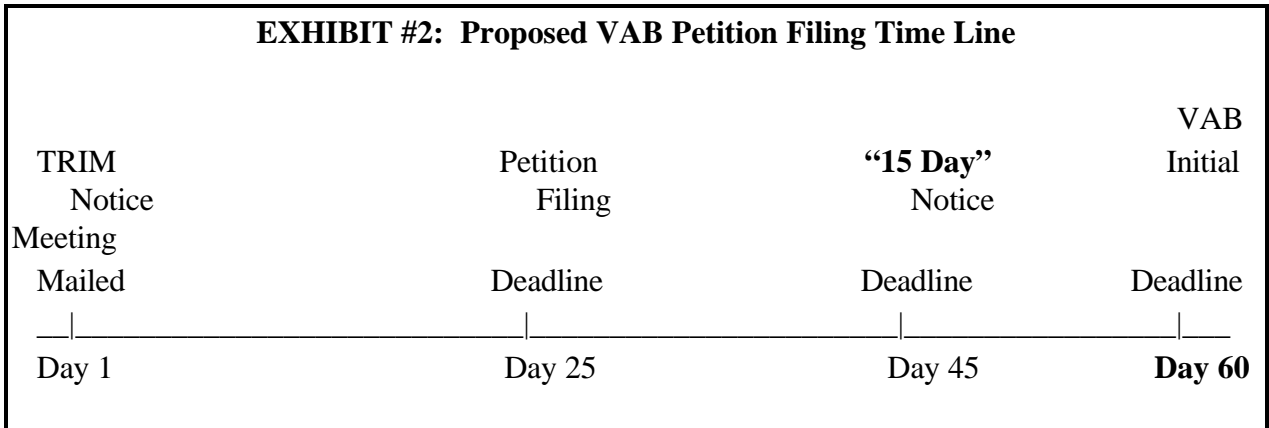
#### Special Assessments

This bill would amend s. 170.07, F.S., to require 30 days written notice, rather than 10 days written notice, as to the time and place for a public hearing to consider the imposition of a special assessment upon property.

#### TRIM Notice

This bill extends the time of the initial hearing of the county Value Adjustment Board (VAB) from 45 to 60 days after the TRIM notice has been mailed.

This bill also would extend the deadline for noticing a petitioner, from 5 to 15 calendar days, of their scheduled appearance before the value adjustment board. Together with the proposed extension of the initial VAB hearing, and barring any Administrative Rule to the contrary, the clerks of court will have at least twenty days to mail notices to petitioners scheduled to appear before the VAB. EXHIBIT #2 shows the extended initial VAB meeting deadline and VAB appearance notice deadline proposed in this bill.



Because it is customary to allow five days for mailing of legal notices, the Department of Revenue may chose to amend Rule 12D-10.004(2), F.A.C., to specify that the clerk has met the 15 day notice requirement if the notice is sent 20 days prior to the first VAB meeting. Consequently, the clerks of court will have to mail these notices within 15 days of the petition filing deadline for VAB hearings on day 60 on the time line.

**IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

**V. Economic Impact and Fiscal Note:**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Petitioners will be notified 10 days earlier of their scheduled appearance before the county value adjustment board.

Petitioners will be notified 20 days earlier of the time and place of a public hearing to discuss imposition of a special assessment within a municipality.

C. Government Sector Impact:

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Amendments:**

None.