Florida Senate - 2003

SB 1024

By Senator Atwater

25-339-03 A bill to be entitled 1 2 An act relating to non-ad valorem assessments; amending s. 197.3632, F.S.; changing the time 3 4 for holding the public hearing at which a 5 non-ad valorem assessment is adopted; 6 prescribing method of notice for non-ad valorem 7 assessments collected for more than 1 year; providing an effective date. 8 9 10 Be It Enacted by the Legislature of the State of Florida: 11 12 Section 1. Paragraph (a) of subsection (4) and subsection (6) of section 197.3632, Florida Statutes, are 13 14 amended to read: 197.3632 Uniform method for the levy, collection, and 15 enforcement of non-ad valorem assessments.--16 17 (4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held no later than between 18 19 June 1 and September 15 if: 20 1. The non-ad valorem assessment is levied for the first time; 21 22 2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the 23 time of initial imposition; 24 25 3. The local government's boundaries have changed, 26 unless all newly affected property owners have provided 27 written consent for such assessment to the local governing 28 board; or 29 4. There is a change in the purpose for such 30 assessment or in the use of the revenue generated by such 31 assessment. 1

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1	(6) If the non-ad valorem assessment is to be
2	collected for a period of more than 1 year or is to be
3	amortized over a number of years, the local governing board
4	shall so specify and shall not be required to annually adopt
5	the non-ad valorem assessment roll. After the initial notice
6	for the assessment required under paragraph (4)(b), notice to
7	each person whose property is subject to the assessment may be
8	satisfied by inclusion of the assessment in a property
9	appraiser's notice of proposed property taxes and proposed or
10	adopted non-ad valorem assessments under s. 200.069.However,
11	the local governing board shall inform the property appraiser,
12	tax collector, and department by January 10 if it intends to
13	discontinue using the uniform method of collecting such
14	assessment.
15	Section 2. This act shall take effect upon becoming a
16	law.
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19	SENATE SUMMARY
20	Changes the time at which a public hearing to adopt a non-ad valorem assessment roll must be held. Authorizes
21	subsequent notice of non-ad valorem assessments that are
22	collected for more than 1 year to be given by inclusion in the property appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments.
23	taxes and proposed of adopted non-ad valorem assessments.
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