



HB 0127

2003
CS

CHAMBER ACTION

The Committee on Finance & Tax recommends the following:

Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

An act relating to non-ad valorem assessments; amending s. 197.3632, F.S.; revising a time period for holding non-ad valorem assessment adoption hearings; providing for meeting certain notice requirements for multi-year non-ad valorem assessments; 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 ~~June~~ 1 and September 15 if:

1. The non-ad valorem assessment is levied for the first time;



HB 0127

2003
CS

28 | 2. The non-ad valorem assessment is increased beyond the
29 | maximum rate authorized by law or judicial decree at the time of
30 | initial imposition;

31 | 3. The local government's boundaries have changed, unless
32 | all newly affected property owners have provided written consent
33 | for such assessment to the local governing board; or

34 | 4. There is a change in the purpose for such assessment or
35 | in the use of the revenue generated by such assessment.

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

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