

## 197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.--

(2) A local governing board shall enter into a written agreement with the property appraiser and tax collector providing for reimbursement of necessary administrative costs incurred under this section. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. ***The Property Appraiser will originate document for three parties to sign. Every effort will be made to have agreement fully executed by June 1 of year in which district levies are to be placed on tax roll.***

(3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section:

- shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1.

- The resolution shall clearly state its intent to use the uniform method of collecting such assessment.

- The local government shall publish notice of its intent to use the uniform method for collecting such 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. The resolution shall state the need for the levy and shall include a legal description of the boundaries of the real property subject to the levy.

- If the resolution is adopted, the local governing board shall send a copy of it by United States mail to the property appraiser, the tax collector, and the department by January 10 or, if the property appraiser, tax collector, and local government agree, March 10. Every effort should be made to adhere to the earlier date.

(b) Annually by June 1, the property appraiser shall provide each local government using the uniform method with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the resolution, and the names and addresses of the owners of such property. ***Levies that are going to appear on the annual tax notices, must also appear on the TRIM notices. Data to be included on the TRIM notice must be received by the Property Appraiser between July 15<sup>th</sup> and the 21<sup>st</sup>.***

(4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 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.

(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first-class United States mail and by publication in a newspaper generally circulated within each county contained in the boundaries of the local government.

- The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

- However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll.

- The published notice shall contain at least the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice.

(5) By September 15 of each year, the chair of the local governing board or his or her designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. ***Unless protocol changes, you will deliver your assessment roll, inclusive of any changes since the mailing of TRIM notices, to the Property Appraiser.***

(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.

(7) Non-ad valorem assessments collected pursuant to this section shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in s. [197.3635](#).

- A separate mailing is authorized only as a solution to the most exigent factual circumstances.

- However, if a tax collector cannot merge a non-ad valorem assessment roll to produce such a notice, he or she shall mail a separate notice of non-ad valorem assessments or shall direct the local government to mail such a separate notice. ***As of now, the Property Appraiser merges the district's data into the tax roll file.***

- In deciding whether a separate mailing is necessary, the tax collector shall consider all costs to the local government and taxpayers of such a separate mailing and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

(8)(a) Non-ad valorem assessments collected pursuant to this section shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment.

(c) Non-ad valorem assessments shall also be subject to the provisions of s. [192.091](#)(2)(b), or the tax collector at his or her option shall be compensated for the collection of non-ad valorem assessments based on the actual cost of collection, whichever is greater. However, a municipal or county government shall only compensate the tax collector for the actual cost of collecting non-ad valorem assessments. ***Under the current agreement set, the Property Appraiser and Tax Collector are reimbursed 1-1/2% of collections each for assessment/collection costs.***