

2018 DEADLINES AND REQUIREMENTS FOR ADOPTION AND ASSESSMENT OF NON-AD VALOREM ASSESSMENTS USING UNIFORM METHOD OF LEVY, COLLECTION AND ENFORCEMENT (§ 197.3632, F.S.) IN SARASOTA COUNTY

DATE	DESCRIPTION	STATUTE REFERENCE (IF APPLICABLE)	AGENCY
By January 1 (or March 1 if Property Appraiser, Tax Collector and local govt. agree)	<p>NEW NON-AD VALOREM ASSESSMENTS: Deadline for a local government authorized to impose a non-ad valorem assessment to adopt a non-ad valorem resolution, at a public hearing. The adopted non-ad valorem resolution shall clearly state:</p> <ul style="list-style-type: none"> - the local government's intent to use the uniform method of levy, collection and enforcement of non-ad valorem assessments - the need for the levy - the legal description of the boundaries of the real property subject to the levy <p>If the non-ad valorem resolution is adopted, the local governing board shall send a copy of it by U.S mail to the property appraiser, the tax collector and the department (DOR) by January 10 (or March 10 if extended)</p>	§ 197.3632(3)(a)	Local Governing Board
	<p>NEW NON-AD VALOREM ASSESSMENTS: Upon adoption of a non-ad valorem resolution and delivery of said resolution per deadlines above, a local governing board shall enter into a written agreement with the property appraiser and the tax collector providing for reimbursement of necessary administrative costs incurred under this section (§197.3632, F.S.). Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.</p>	§ 197.3632(2)	Local Governing Board
June 1	<p>Annually by June 1, the property appraiser provides each local government using the uniform method: legal description of property within the boundaries of the adopted resolution, name and addresses of the owners of such property, parcel identification number and shall conform in format to that contained on the ad valorem roll submitted to DOR.</p> <p>The property appraiser is not required to provide information which is not on the ad valorem roll submitted to DOR. The local government, however, can obtain additional information from any other source.</p> <p><i>NOTE: The property appraiser's office updates non-ad valorem data files monthly. Property data files for adopted non-ad valorem assessments/special districts using the uniform method can be downloaded from our website at www.sc-pa.com.</i></p>	§ 197.3632(3)(b)	Property Appraiser
By June 15	<p>Non-ad valorem assessment districts provide the property appraiser with contact information for each district for inclusion in TRIM notifications. Actual annual deadline provided by property appraiser.</p>		Local Governing Board

By July 10

*Non-ad valorem assessment districts electronically deliver to the property appraiser proposed or adopted non-ad valorem assessment roll for inclusion in TRIM Notices. The file must meet all the requirements of the property appraiser and be free of errors in order to be included in the TRIM Notices. (See § 197.3632(6) - 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 - TRIM Notices) . Actual annual deadline provided by property appraiser.

Local Governing Board

Between January 1 and September 15

A local government shall adopt a non-ad valorem assessment roll at a public hearing between January 1 and September 15, if:

§ 197.3632(4)(a)

Local Governing Board

1. The non-ad valorem assessment is to be 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; or
4. There is a change in the purpose for the assessment or in the use of the revenue generated by such assessment.

At least 20 days prior to the public hearing, the local government shall notify each person owning property subject to the assessment of the hearing by first-class U.S. mail and shall publish the hearing in a newspaper that circulates within each county contained in the boundaries of the local government. The notice by mail sent to each property owner shall include the following:

§ 197.3632(4)(b)

Local Governing Board

- 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

At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. If the local governing board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment.

§ 197.3632(4)(c)

Local Governing Board

	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, <u>other than that which is required under subsection (4)</u> , 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 (TRIM Notices).	§ 197.3632(6)	Local Governing Board
August 17 (Tentative Date)	No later than August 24th, per §200.065, F.S., the property appraiser, in the name of taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction, shall prepare and deliver by first-class mail a notice of proposed property taxes and non-ad valorem assessments notices (TRIM Notices) to each taxpayer to be listed on the current year's assessment roll. Actual mailing date will be set by the property appraiser and communicated to the districts annually.	§ 200.069	Property Appraiser
September 15	By September 15 of each year, the chair of the local governing board or his/her designee shall certify a non-ad valorem assessment roll in compatible electronic medium to the tax collector. The local governing board shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the posting of the non-ad valorem assessment roll for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions.	§ 197.3632(5)(a)	Local Governing Board
	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 (tax bill) as provided in § 197.3635. A separate mailing is authorized only in the case of most extreme factual circumstances....	§ 197.3632(7)	Tax Collector

* For the benefit of Sarasota County taxpayers, we strongly recommend that all non-ad valorem assessment districts using the uniform method of levy, collection and enforcement under § 197.3632, F.S., include such assessments in the property appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments.

Each non-ad valorem assessment district is responsible for reviewing and following Section 197.3632, F.S., in its entirety when adopting and assessing non-ad valorem assessments under this section to include, but not limited to, the subsections described above.