

Tax Collector's Report on Non-Ad Valorem Assessments Collected on the Notice of Taxes

DR-503NA
N.12/08
Florida Administrative Code
Rule 12DER08-30
Effective 12/08

Instructions

This form must be completed by the county Tax Collector and returned to the Department of Revenue by December 15th each year. All non-ad valorem levies included on the property tax notice (bill) should be separately listed and described. Do not include assessments collected by methods other than on the property tax notice. Please note that information for any non-ad valorem assessments included on the property tax roll by the Property Appraiser's office rather than by the Tax Collector's office must also be reported on this form. This may require coordination with the Property Appraiser's office in filling out the form.

The definitions apply to the data items required.

Local Government means a county, municipality, or independent special district. The county or municipality name should be entered for levies by dependent special districts and municipal service benefit or taxing units. Please enter the name of the local government and code as follows:

1. County
2. Municipality
3. Independent special district

Levy Name means the name of the non-ad valorem levy as included on the tax notice.

Function indicates the primary intended use of the assessment by the local government. Please enter a short description of the function and code as follows:

1. Community development
2. Community redevelopment
3. Drainage and water control
4. Fire control and rescue
5. Lighting
6. Mosquito control
7. Water and sewer / water management
8. Solid waste
9. Road improvements
10. Other

Basis indicates the unit of measurement against which the rate is applied to determine the assessment. Please enter a short description of the basis and code as below. If the basis of the assessment is different for different types of property, enter "Varies."

1. Per acre
2. Per square foot of land area
3. Per square foot of improvement area
4. Per front foot of property
5. Per parcel
6. Other
7. Varies

Rate is the assessment per each unit of the basis. Please enter the rate in dollars and cents. If the rate per unit of basis varies, enter "Varies".

Number of Parcels is the number of parcels, as identified on the non-ad valorem assessment roll, on which the assessment is being levied.

Total Amount Levied should equal the rate times the units of basis for each parcel, summed for all parcels on which the non-ad valorem assessment is being levied.

Local Government Levies Property Tax? should be answered Yes or No, depending on whether the local government levying the non-ad valorem assessment also levies a property tax.

Report forms are due by December 15. Mail your report to:

Florida Department of Revenue
Property Tax Oversight: Non-Ad Valorem Assessments
P.O. Box 3000
Tallahassee, Florida 32315-3000

When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following the Saturday, Sunday, or legal holiday. S. 192.047(2), F.S.