

NOTICE OF EMERGENCY RULEMAKING

DEPARTMENT OF REVENUE

RULE NUMBER:

RULE TITLE:

12DER08-30

Tax Collector Non-Ad Valorem Assessment Roll Reports

SPECIFIC FACTS AND REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY, OR WELFARE: Chapter 2008-173 (Senate Bill 1588), Laws of Florida, authorized the Department of Revenue to adopt emergency rules that could remain in effect for 18 months and that could be renewed. These acts further provided that all conditions imposed by Chapter 120, Florida Statutes, were deemed to be met.

REASONS FOR CONCLUDING THAT THE PROCEDURE USED IS FAIR UNDER THE CIRCUMSTANCES:

The Legislature expressly authorized the Department of Revenue to adopt emergency rules that implement the provisions of and Chapter 2008-173 (Senate Bill 1588), Laws of Florida. The law provides that these emergency rules remain in effect for a period of 18 months and that they may be renewed. The form included here is based on the requirements of Chapter 2008-173 (Senate Bill 1588), Laws of Florida. The Department of Revenue has taken several actions to inform interested parties about the forms, procedures, and emergency rules that are being developed to implement this new law, and to give such parties an opportunity to review and comment. These interested parties include Tax Collectors and interested parties who have told the Department that they want to receive all information associated with property tax rulemaking. The actions that the Department has taken include: making the proposed draft form available via the Internet for public review and comments, establishing a new Department email address to make it easier for interested parties to submit comments and questions to the agency; emailing copies of the draft forms to interested parties, as well as receiving and incorporating public comments on the draft form DR-503NA.

SUMMARY OF THE RULE: Emergency Rule 12DER08-30 (Tax Collector Non-Ad Valorem Assessment Roll Reports), provides assistance regarding certain actions to be taken by local governments and officials. Section 10 of Senate Bill 1588 (Chapter 2008-173, L.O.F.) states that Tax Collectors are required to report information concerning non-ad valorem assessments collected on the property tax bill to the Department of Revenue. This summary information on each non-ad valorem assessment must be provided by December 15th each year starting in 2008. This rule adopts and incorporates by reference Form DR-503NA, Tax Collector's Report on Non-Ad Valorem Assessments Collected on the Notice of Taxes (N. 12/08), to be used by tax collector for this report.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Janice Forrester, Department of Revenue, Property Tax Technical Unit, 725 S. Calhoun Street, Tallahassee, Florida 32399-0100; telephone (850) 922-7945; Fax (850) 488-9482; email address: forrestj@dor.state.fl.us.

THE FULL TEXT OF THE EMERGENCY RULE IS:

STATE OF FLORIDA

DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
EMERGENCY RULE 12DER08-30

12DER08-30 Tax Collector Non-Ad Valorem Assessment Roll Reports.

(1) Each county tax collector shall provide to the Department of Revenue a report including information concerning each non-ad valorem assessment collected using the notice of taxes and referenced in section 197.3632(5)(b), Florida Statutes. The following information shall be included in the report:

(a) The name of the local government levying the non-ad valorem assessment and a code indicating whether the local government is a county, municipality or independent special district.

(b) The name of the non-ad valorem levy as included on the tax notice.

(c) A short description of the function of the non-ad valorem levy and a code indicting the nature of the function.

(d) The basis, or unit of measurement against which the rate is applied to determine the non-ad valorem assessment, of the levy and a code indicating type of basis.

(e) The rate per each unit of basis of the non-ad valorem levy.

(f) The number of parcels on which the non-ad valorem assessment is levied.

(g) The total dollar amount of the non-ad valorem assessment levied.

(h) An indication of whether or not the local government levying the non-ad valorem assessment also levies an ad valorem tax.

(2) The report shall be filed with the Department of Revenue by December 15 each year beginning in 2008, by mailing the report to the Florida Department of Revenue, Property Tax Oversight: Non-Ad Valorem Assessments, Post Office Box 3000, Tallahassee, Florida 32315-

3000. The report shall be filed on Form DR-503NA, Tax Collector's Report on Non-Ad Valorem Assessments Collected on the Notice of Taxes (N.12/08), which the Department of Revenue hereby adopts and incorporates in this rule by reference.

(3) This rule shall supersede any existing rule to the contrary to the extent necessary to implement Chapter 2008-173 (Senate Bill 1588) Laws of Florida.

Specific Authority Section 13 of Ch. 2008-173, L.O.F. Law Implemented Section 10 of Ch. 2008-173, L.O.F. History-New 12-04-08.