

Select Year:

The 2012 Florida Statutes

[Title XII](#)
MUNICIPALITIES

[Chapter 170](#)
SUPPLEMENTAL AND ALTERNATIVE METHOD OF MAKING LOCAL
MUNICIPAL IMPROVEMENTS

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Chapter](#)

170.08 Final consideration of special assessments; equalizing board to hear complaints and adjust assessments; rebate of difference in cost and assessment.—At the time and place named in the notice provided for in s. [170.07](#), the governing authority of the municipality shall meet and hear testimony from affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on property. Following the testimony, the governing authority of the municipality shall make a final decision on whether to levy the special assessments. Thereafter, the governing authority shall meet as an equalizing board to hear and consider any and all complaints as to the special assessments and shall adjust and equalize the assessments on a basis of justice and right. When so equalized and approved by resolution or ordinance of the governing authority, a final assessment roll shall be filed with the governing authority of the municipality, and such assessments shall stand confirmed and remain legal, valid, and binding first liens upon the property against which such assessments are made until paid; however, upon completion of the improvement, the municipality shall credit to each of the assessments the difference in the assessment as originally made, approved, and confirmed and the proportionate part of the actual cost of the improvement to be paid by special assessments as finally determined upon the completion of the improvement, but in no event shall the final assessments exceed the amount of benefits originally assessed. Promptly after such confirmation, the assessments shall be recorded by the city clerk in a special book, to be known as the “Improvement Lien Book,” and the record of the lien in this book shall constitute prima facie evidence of its validity. The governing authority of the municipality may by resolution grant a discount equal to all or a part of the payee’s proportionate share of the cost of the project consisting of bond financing costs, such as capitalized interest, funded reserves, and bond discount included in the estimated cost of the project, upon payment in full of any assessment during such period prior to the time such financing costs are incurred as may be specified by the governing authority.

History.—s. 8, ch. 9298, 1923; CGL 3029; s. 5, ch. 59-396; s. 1, ch. 78-330; s. 73, ch. 81-259; s. 6, ch. 87-103.