

Special Assessment Checklist

Florida associations · Section 720.303(2)(c) and Section 718.112(2)(c), F.S.

Work through these before the notice goes out. The statutes script the notice, not the vote: what it takes to approve a levy comes from your declaration and bylaws unless one of the four situations below applies.

☐ **Read the declaration, articles and bylaws first**

Neither chapter sets a general vote for levying a special assessment. Your governing documents do. Some allow the board to levy alone, some cap the amount without a membership vote, some require an owner vote for any levy. Write down what yours require before anything else.

☐ **Check whether the statute takes the vote out of your hands**

Condo funding SIRS items: a majority vote of the TOTAL voting interests, 718.112(2)(f)2.c.(I). HOA before turnover with a developer-controlled board: a majority of parcel owners other than the developer at a duly called special meeting with a quorum, 720.315. Declared emergency: the board may levy without an owner vote, 718.1265(1)(I) and 720.316(1)(j). HOA forced report upgrade: 720.303(7)(c) requires a budget amendment or a levy.

☐ **Fix the purpose and the amount before you draft the notice**

The notice has to carry both, and for a condominium the purpose is what the money is later restricted to. Name any contingency as part of the purpose rather than leaving it unstated.

☐ **Draft what the notice must say**

Condo: the notice must specifically state that assessments will be considered and provide the estimated cost and a description of the purposes, 718.112(2)(c)3. HOA: the notice must include a statement that assessments will be considered and the nature of the assessments, or the assessment may not be levied at that meeting, 720.303(2)(c)2.

☐ **Condo only: attach any contract up for approval**

If an agenda item relates to approving a contract for goods or services, a copy must be provided with the notice and made available for inspection and copying on written request, or posted on the association website or app.

☐ **Send it AND post it, at least 14 days ahead**

Both statutes are conjunctive. Mail, deliver or electronically transmit to every owner AND post conspicuously on the property (an HOA may broadcast on closed-circuit cable television instead of posting). Meeting date: _____. Notice must go out on or before: _____.

☐ **Do not reuse the ordinary meeting notice**

48 continuous hours for a condo board meeting, and 48 hours posted or 7 days mailed for an HOA, are the general rules. A special assessment overrides them with 14 days.

- ☐ **Condo only: execute and file the notice affidavit**

Evidence of compliance with the 14-day notice requirement must be made by an affidavit executed by the person providing the notice and filed with the official records, 718.112(2)(c)1. Chapter 720 has no counterpart.
- ☐ **Take the vote and record it in the notice's own words**

Minute the purpose and the amount using the same wording the notice used. The notice, the affidavit and the minutes are the proof the levy was done properly.
- ☐ **Divide it by the proportional share, not by preference**

HOA: assessments levied pursuant to the annual budget or a special assessment must be in the member's proportional share as described in the governing document, 720.308(1)(a), which applies to communities created after October 1, 1995. Condo: the share follows the declaration.
- ☐ **Condo only: spend it only on the stated purpose**

718.116(10): funds collected pursuant to a special assessment shall be used only for the specific purpose or purposes set forth in the written notice. Chapter 720 has no equivalent, but the fiduciary duty in 720.303(1) still applies.
- ☐ **Condo only: decide the surplus on the record**

On completion of the purpose, excess funds are common surplus and the board may, at its discretion, return them to owners or apply them as a credit toward future assessments, 718.116(10). Make that decision at a properly noticed meeting.
- ☐ **File everything in the official records**

The notice, the affidavit, the contract and the minutes are official records in both chapters, subject to the ordinary inspection deadlines and remedies.

