

Council Substitute for
Council Substitute for House Bill No. 1579

An act relating to the North Okaloosa Fire District, Okaloosa County; chapter 2001-333, Laws of Florida, as amended; authorizing the elected board of commissioners to levy and assess ad valorem taxes and non-ad valorem assessments on all taxable property in the district; providing for procedures for the levy and collection of non-ad valorem assessments; providing for a referendum; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Sections 6 and 7 of section 2 of chapter 2001-333, Laws of Florida, are amended to read:

Section 6. Financial matters.—

(1) AD VALOREM TAXES.—The elected board of commissioners may levy and assess ad valorem taxes on all taxable property in the district to construct, operate, and maintain district facilities and services; to pay the principal of, and interest on, general obligation bonds of the district; and to provide for any sinking or other funds established in connection with such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3.75 mills. The levy of ad valorem taxes pursuant to this section must be approved by referendum called by the board. Nothing in this act shall require a referendum on the levy of ad valorem taxes in the amount as previously authorized by special act, general law of local application, or county ordinance approved by referendum. Such tax shall be assessed, levied, and collected as provided in chapter 200, Florida Statutes. The levy of ad valorem taxes approved by referendum shall be reported within 60 days after the vote to the Department of Community Affairs.

(2) NON-AD VALOREM ASSESSMENTS.—The elected board of commissioners may levy non-ad valorem assessments to construct, operate, and maintain district facilities and services. The rate of such assessments must be fixed by resolution of the board pursuant to the procedures contained herein. Non-ad valorem assessment rates set by the board may exceed the maximum rates established by this or any prior special act, any county ordinance, the previous year's resolution, or a referendum in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years. Non-ad valorem assessment rate increases within the personal income threshold are deemed to be within the maximum rate authorized by law at the time of initial imposition. Proposed non-ad valorem assessment increases that exceed the rate set the previous fiscal year or the rate previously set by special act or county ordinance, whichever is more recent, by more than the average annual growth rate in Florida personal income over the last 5 years, or the first time levy of non-ad valorem assessments in a district, must be approved by referendum of the electors of the

~~district. Non-ad valorem assessments shall be imposed, collected, and enforced pursuant to section 7. The board may levy a non-ad valorem assessment on taxable property within the district. The initial schedule shall be as follows: \$10 for 5 or less acres of vacant land; an additional \$2 per acre for each acre or portion thereof up to a maximum of \$70 for 35 acres or more; \$75 for a single family residence; \$94 for special commercial property; \$188 for all other commercial property; and \$250 for trailer parks from 2 to 9 units and an additional \$200 for each 10 trailers or portion thereof. These amounts may be increased as provided by statute or by 3 percent per annum, whichever provides greater revenue to the district. If the rate increase is to be greater than the amount provided in the statute, the increase must be approved by a unanimous vote of the board. The non-ad valorem assessment authorized by this section shall become a lien on the property so assessed until paid. If the assessment lien becomes delinquent, it shall be subject to the same penalties, charges, and fees for enforcement and collection as county non-ad valorem assessments and shall be enforced and collected as provided by law, including attorney fees. The district's non-ad valorem assessments shall be a first lien superior in dignity to all other liens except liens for county ad valorem taxes. The board may accept gifts and donations and may carry on community projects for fundraising purposes. The fiscal year of the district shall run from October 1 until September 30 of the following year.~~

Section 7. Procedures for the levy and collection of non-ad valorem assessments.—

(1) The district may provide for the levy of non-ad valorem assessments under this act on the lands and real estate benefited by the exercise of the powers authorized by this act, or any part thereof, for all or any part of the cost thereof. In addition to the provisions set forth under this act, the district shall also be entitled to exercise all other rights and powers regarding the levy and collection of additional non-ad valorem assessments as provided for under chapter 191, Florida Statutes.

(2) The initial non-ad valorem schedule shall be as follows: \$10.95 for 5 or less acres of vacant land, an additional \$2.19 per acre for each acre or portion thereof up to a maximum of \$76.65 for 35 acres or more; \$82.13 for a single-family residence; \$102.93 for special commercial property; \$205.87 for all other commercial property; and \$273.75 for trailer parks from 2 to 9 units and an additional \$219.00 for each 10 trailers or portion thereof. These amounts may be increased as provided by general law or by 3 percent per annum, whichever provides greater revenue to the district. If the rate increase is to be greater than the amount provided in the general law, the increase must be approved by a unanimous vote of the board. The non-ad valorem assessment authorized by this section shall become a lien on the property so assessed until paid. If the assessment lien becomes delinquent, it shall be subject to the same penalties, charges, and fees for enforcement and collection as county non-ad valorem assessments and shall be enforced and collected as provided by law, including attorney fees. The district's non-ad valorem assessments shall be a first lien superior in dignity to all other liens except liens for county ad valorem taxes. The board may accept

gifts and donations and may carry on community projects for fundraising purposes.

(3) The rate of assessment shall be fixed by resolution of the board of commissioners each year.

(4) The non-ad valorem assessment amounts as established under subsection (2) shall be subject to annual increases, as may be approved by the board of commissioners as provided for in section 6(2).

(5) The board of commissioners may adopt by resolution the current tax assessment and collection roll compiled and prepared by the property appraiser of Okaloosa County or may, at its discretion, prepare or cause to be prepared an assessment and collection roll setting forth a description of each lot or parcel of land subject to taxation in the district and deliver the roll, which shall contain the names of the respective owners of such lands, to the tax collector for collection.

(6) Any property owner in the district shall have the right to file a protest against the proposed assessments and the amount or rate thereof and to appear before the board in support of such protest at an open meeting or meetings that shall be held to hear and consider such protests and make adjustments to the roll.

(7) Immediately after the adjustment period, the board of commissioners shall adopt a resolution fixing the rate of special assessment and shall note the amount of the levy against each parcel of property described in the tax roll and shall transmit the tax roll and a certified copy of the resolution to the tax collector each year. The tax collector of Okaloosa County shall include in the county tax roll the assessments made by the board of commissioners of the district, collect such assessments, and deliver the proceeds, less the statutory fee, to the board of commissioners, pursuant to section 197.3632, Florida Statutes.

(8) Such special assessments shall be a lien upon the land so assessed along with county taxes until paid and, if the same become delinquent, shall be considered a part of the county tax, subject to the same penalties, charges, fees, and remedies for enforcement and collection, and shall be enforced and collected as provided by law.

(9) Such special assessments shall be of equal benefit to all property with fire protection being provided by the North Okaloosa Fire District pursuant to the provisions of this act.

(10) The fiscal year for the district shall be from October 1 to September 30 of each year. Taxes; collection.—The Board of Fire Commissioners shall notify the Okaloosa County Property Appraiser annually of assessments that the board has imposed on each parcel of property within the district, and the property appraiser shall include these taxes in the notice of proposed property taxes and adopted non-ad valorem assessments for the properties within the district.

Section 2. This act shall take effect only upon its approval by a majority vote of those qualified electors of the district voting in a referendum election

to be called by the Board of Fire Commissioners of the North Okaloosa Fire District and to be held within 2 years after the date this section becomes a law, in accordance with the provisions of law relating to elections currently in force, except that this section shall take effect upon becoming a law.

Approved by the Governor June 28, 2007.

Filed in Office Secretary of State June 28, 2007.