

CHAPTER 2024-296

House Bill No. 1573

An act relating to the Pace Fire Rescue District, Santa Rosa County; amending chapter 2017-221, Laws of Florida; repealing the district's authority to levy and collect ad valorem taxes; establishing maximum rates for non-ad valorem assessments; providing an exception to general law relating to the initial levy of non-ad valorem assessments; providing effective dates.

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

Section 1. Effective October 1, 2024, subsection (1) of section 7 and section 8 of chapter 2017-221, Laws of Florida, are amended to read:

Section 7. Powers; use of district funds.—

(1) The district shall have, and the board may exercise, all the powers and duties set forth in chapters 189 and 191, Florida Statutes, as they may be amended from time to time, and shall include fire control, fire prevention, and emergency medical, rescue response and public safety services, except the authority to levy and collect ad valorem taxes.

Section 8. Finances.—

(1) The powers, functions, and duties of the district regarding ~~ad valorem taxation~~, bond issuance, other revenue-raising capabilities, budget preparation and approval, liens and foreclosure of liens, use of tax deeds and tax certificates as appropriate for non-ad valorem assessments, and contractual agreements, and the methods for financing the district and for collecting non-ad valorem assessments, fees, or service charges, shall be as set forth in this charter, in chapters 170, 189, 191, and 197, Florida Statutes, and in any applicable general or special law except as limited herein.

~~(2) The district shall have the authority to levy and collect ad valorem taxes in accordance with s. 191.009, Florida Statutes, and chapter 200, Florida Statutes. The taxes levied and assessed by the district shall be a lien upon the land so assessed along with the county taxes assessed against such land until such assessments and taxes have been paid, and if the taxes levied by the district become delinquent, such taxes 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 general law for the collection of such taxes. The maximum ad valorem millage rate that can be levied in any one year shall be 3.75 mills, unless a lower maximum rate is authorized by referendum.~~

~~(2)(3)~~ The district shall have the authority to levy non-ad valorem assessments. The methods for assessing and collecting non-ad valorem assessments, fees, or service charges shall be as set forth in this charter,

chapter 170, Florida Statutes, chapter 189, Florida Statutes, chapter 191, Florida Statutes, and chapter 197, Florida Statutes.

(3) The non-ad valorem assessments may be levied up to the following maximum amounts:

(a) Two hundred fifty dollars for residential properties up to 1,600 square feet, with an additional \$0.1544 per square foot in excess of 1,600 square feet.

(b) Thirty dollars and 96 cents for vacant land.

(c) Five hundred dollars for commercial properties up to 950 square feet, with an additional \$0.1544 per square foot in excess of 950 square feet.

(d) Thirty dollars and 96 cents for unimproved acreage up to 3 acres, with an additional \$10.32 per acre in excess of 3 acres Pursuant to s. 191.009, Florida Statutes, the first-time levy of non-ad valorem assessments must be approved by a referendum of the electors of the district.

(4) The district shall have the authority to charge and collect impact fees for capital improvements on new construction within the district as prescribed in chapter 191, Florida Statutes, or any other applicable general law. The district shall comply with the requirements in ss. 163.31801 and 191.009(4), Florida Statutes, in its collection and use of impact fees. New facilities and equipment shall be as provided for in s. 191.009(4), Florida Statutes. The district is authorized to enter into agreements regarding the collection of impact fees.

(5) The district shall have the authority to issue general obligation bonds, assessment bonds, revenue bonds, notes, bond anticipation notes, and other evidences of indebtedness to finance all or a part of any proposed improvements in accordance with s. 191.012, Florida Statutes, chapter 189, Florida Statutes, and any other applicable general or special law.

(6) The board shall annually prepare, consider, and adopt a district budget pursuant to the applicable requirements of chapters 189 and 191, Florida Statutes. The fiscal year shall be from October 1 through September 30. The budget shall state the purpose for which the money is required and the amount necessary to be raised by taxation within the district. Such budget and proposed non-ad valorem assessment millage rate shall be noticed, heard, and adopted in accordance with chapters 189, 192, and 200, Florida Statutes.

(7) All warrants for the payment of labor, equipment, materials, and other allowable expenses incurred by the district board in carrying out the provisions of this charter shall be payable on accounts and vouchers approved by the district board.

Section 2. Notwithstanding s. 191.009, Florida Statutes, or any other provision of law, the Board of Commissioners of the Pace Fire Rescue

District may adopt an initial levy of a non-ad valorem assessment, subject to the rate limitations set forth in section 1 of this act, by resolution pursuant to s. 191.011, Florida Statutes, adopted before July 1, 2024, without the need for a referendum. Future non-ad valorem assessment rates are subject to s. 191.009, Florida Statutes, and other applicable law.

Section 3. Except as otherwise expressly provided in this act, this act shall take effect upon becoming a law.

Approved by the Governor June 21, 2024.

Filed in Office Secretary of State June 21, 2024.