

# CHAPTER 2024-297

## House Bill No. 1575

An act relating to the Avalon Beach-Mulat Fire Protection District, Santa Rosa County; amending chapter 2005-347, Laws of Florida; repealing the district's authority to levy 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 2 and section 3 of section 3 of chapter 2005-347, Laws of Florida, are amended to read:

Section 2. (1) District created.—There is hereby created a special taxing fire protection and rescue service district incorporating lands in Santa Rosa County described in subsection (2) which shall be a public corporation having the powers, duties, obligations, and immunities herein set forth, under the name of the Avalon Beach-Mulat Fire Protection District and also known as the Avalon Fire/Rescue District with all the powers and duties specified in chapter 191, Florida Statutes, including the authority to levy and collect non-ad valorem and ad valorem assessments but not including the authority to assess and levy ad valorem taxes.

Section 3. Procedures for the levy and collection of non-ad valorem assessments ~~Ad valorem taxation.~~—

(1) The district is authorized to levy and enforce non-ad valorem assessments in accordance with chapters 170, 189, 191, and 197, Florida Statutes, as amended from time to time ~~board shall have the right, power, and authority to levy ad valorem tax millage within the district to provide funds for the purposes of the district.~~

(2) 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 ~~rate of taxation shall~~

~~be fixed by a resolution of the board; however, the maximum millage proposed in the initial referendum shall not exceed 1 mill, unless increased by referendum pursuant to section 191.009, Florida Statutes.~~

Section 2. Notwithstanding s. 191.009, Florida Statutes, or any other provision of law, the Board of Commissioners of the Avalon Beach-Mulat Fire Protection 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.