

CHAPTER 2026-207

Committee Substitute for House Bill No. 4051

An act relating to the Pace Fire Rescue District, Santa Rosa County; amending chapter 2017-221, Laws of Florida, as amended by chapter 2024-296, Laws of Florida; providing an exemption from non-ad valorem assessments for churches and specified religious institutions otherwise exempt from ad valorem taxes; providing calculation methods for non-ad valorem assessments; revising non-ad valorem assessments for residential properties; revising non-ad valorem assessments for industrial properties exceeding 40,000 square feet; defining the term “use code”; providing an effective date.

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

Section 1. Subsections (2) and (3) of section 8 of chapter 2017-221, Laws of Florida, as amended by section 1 of chapter 2024-296, Laws of Florida, are amended to read:

Section 8. Finances.—

(2) 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. However, the district shall not levy non-ad valorem assessments on a church or religious institution that is otherwise exempt from ad valorem taxes.

(3)(a) For commercial and industrial properties, the non-ad valorem assessments shall be calculated using the combined total square footage of all buildings and structures located on the parcel, regardless of the number of structures. For residential properties, the non-ad valorem assessments shall continue to be applied per residential dwelling unit.

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

1.(a) Two hundred fifty dollars for residential properties up to 1,600 square feet, with an additional \$0.13 \$0.1544 per square foot in excess of 1,600 square feet, with the total assessment levied not to exceed \$350.

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

3. Five hundred dollars for properties with a predominantly commercial use code up to 2,500 square feet, with an additional \$0.13 per square foot in excess of 2,500 square feet.

4.(e) Five hundred dollars for ~~commercial~~ properties with a predominantly industrial use code up to 2,500 ~~950~~ square feet, with an additional \$0.13 ~~\$0.1544~~ per square foot in excess of 2,500 ~~950~~ square feet up to 40,000 square feet, with an additional \$0.05 per square foot in excess of 40,000 square feet.

5.(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.

(c) For the purposes of this subsection, the term “use code” shall mean the property use classifications assigned by the Santa Rosa County Property Appraiser in accordance with the property use code system established by the Department of Revenue pursuant to chapter 195, Florida Statutes. The district shall rely on such classifications, as reflected on the most recent certified tax roll, when determining the applicable non-ad valorem assessment.

Section 2. This act shall take effect upon becoming a law.

Approved by the Governor June 10, 2026.

Filed in Office Secretary of State June 10, 2026.