

CHAPTER 97-110

House Bill No. 603

An act relating to municipal special assessments; amending s. 170.201, F.S.; providing an exemption from any special assessment levied by a municipality to fund emergency medical services for property owned or occupied by a religious institution or elementary, middle, or high school; providing an effective date.

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

Section 1. Section 170.201, Florida Statutes, 1996 Supplement, is amended to read:

170.201 Special assessments.—

(1) In addition to other lawful authority to levy and collect special assessments, the governing body of a municipality may levy and collect special assessments to fund capital improvements and municipal services, including, but not limited to, fire protection, emergency medical services, garbage disposal, sewer improvement, street improvement, and parking facilities. The governing body of a municipality may apportion costs of such special assessments based on:

(a)(1) The front or square footage of each parcel of land; or

(b)(2) An alternative methodology, so long as the amount of the assessment for each parcel of land is not in excess of the proportional benefits as compared to other assessments on other parcels of land.

(2) Property owned or occupied by a religious institution and used as a place of worship or education or by a public or private elementary, middle, or high school shall be exempt from any special assessment levied by a municipality to fund emergency medical services if the municipality so desires. As used in this subsection, "religious institution" means any church, synagogue, or other established physical place for worship at which non-profit religious services and activities are regularly conducted and carried on.

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

Became a law without the Governor's approval May 24, 1997.

Filed in Office Secretary of State May 23, 1997.