

1
2 An act relating to municipal special
3 assessments; amending s. 170.201, F.S.;
4 providing an exemption from any special
5 assessment levied by a municipality to fund
6 emergency medical services for property owned
7 or occupied by a religious institution or
8 elementary, middle, or high school; providing
9 an effective date.

10

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

12

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

15 170.201 Special assessments.--

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

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

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

30 (2) Property owned or occupied by a religious
31 institution and used as a place of worship or education or by

1 a public or private elementary, middle, or high school shall
2 be exempt from any special assessment levied by a municipality
3 to fund emergency medical services if the municipality so
4 desires. As used in this subsection, "religious institution"
5 means any church, synagogue, or other established physical
6 place for worship at which nonprofit religious services and
7 activities are regularly conducted and carried on.

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

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31