

1 A bill to be entitled
 2 An act relating to the North Okaloosa Fire District,
 3 Okaloosa County; chapter 2001-333, Laws of Florida;
 4 authorizing the elected board of commissioners to levy and
 5 assess ad valorem taxes and non-ad valorem assessments on
 6 all taxable property in the district; providing for
 7 procedures for the levy and collection of non-ad valorem
 8 assessments; providing for a referendum; providing an
 9 effective date.

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

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13 Section 1. Sections 6 and 7 of section 2 of chapter 2001-
 14 333, Laws of Florida, are amended to read:

15 Section 6. Financial matters.--

16 (1) AD VALOREM TAXES.--The elected board of commissioners
 17 may levy and assess ad valorem taxes on all taxable property in
 18 the district to construct, operate, and maintain district
 19 facilities and services; to pay the principal of, and interest
 20 on, general obligation bonds of the district; and to provide for
 21 any sinking or other funds established in connection with such
 22 bonds. An ad valorem tax levied by the board for operating
 23 purposes, exclusive of debt service on bonds, may not exceed
 24 3.75 mills. The levy of ad valorem taxes pursuant to this
 25 section must be approved by referendum called by the board.
 26 Nothing in this act shall require a referendum on the levy of ad
 27 valorem taxes in the amount as previously authorized by special
 28 act, general law of local application, or county ordinance

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29 approved by referendum. Such tax shall be assessed, levied, and
30 collected as provided in chapter 200, Florida Statutes. The levy
31 of ad valorem taxes approved by referendum shall be reported
32 within 60 days after the vote to the Department of Community
33 Affairs.

34 (2) NON-AD VALOREM ASSESSMENTS.--The elected board of
35 commissioners may levy non-ad valorem assessments to provide
36 funds for the purposes of the district. The rate of such
37 assessments must be fixed by resolution of the board pursuant to
38 the procedures contained herein. Non-ad valorem assessment rates
39 set by the board may exceed the maximum rates established by
40 this or any prior special act, any county ordinance, the
41 previous year's resolution, or a referendum in an amount not to
42 exceed the average annual growth rate in Florida personal income
43 over the previous 5 years. Non-ad valorem assessment rate
44 increases within the personal income threshold are deemed to be
45 within the maximum rate authorized by law at the time of initial
46 imposition. Proposed non-ad valorem assessment increases that
47 exceed the rate set the previous fiscal year or the rate
48 previously set by special act or county ordinance, whichever is
49 more recent, by more than the average annual growth rate in
50 Florida personal income over the last 5 years must be approved
51 by referendum of the electors of the district. Non-ad valorem
52 assessments shall be imposed, collected, and enforced pursuant
53 to section 7. The board may levy a non ad valorem assessment on
54 taxable property within the district. The initial schedule shall
55 be as follows: \$10 for 5 or less acres of vacant land; an
56 additional \$2 per acre for each acre or portion thereof up to a

57 ~~maximum of \$70 for 35 acres or more; \$75 for a single family~~
 58 ~~residence; \$94 for special commercial property; \$188 for all~~
 59 ~~other commercial property; and \$250 for trailer parks from 2 to~~
 60 ~~9 units and an additional \$200 for each 10 trailers or portion~~
 61 ~~thereof. These amounts may be increased as provided by statute~~
 62 ~~or by 3 percent per annum, whichever provides greater revenue to~~
 63 ~~the district. If the rate increase is to be greater than the~~
 64 ~~amount provided in the statute, the increase must be approved by~~
 65 ~~a unanimous vote of the board. The non ad valorem assessment~~
 66 ~~authorized by this section shall become a lien on the property~~
 67 ~~so assessed until paid. If the assessment lien becomes~~
 68 ~~delinquent, it shall be subject to the same penalties, charges,~~
 69 ~~and fees for enforcement and collection as county non ad valorem~~
 70 ~~assessments and shall be enforced and collected as provided by~~
 71 ~~law, including attorney fees. The district's non ad valorem~~
 72 ~~assessments shall be a first lien superior in dignity to all~~
 73 ~~other liens except liens for county ad valorem taxes. The board~~
 74 ~~may accept gifts and donations and may carry on community~~
 75 ~~projects for fundraising purposes. The fiscal year of the~~
 76 ~~district shall run from October 1 until September 30 of the~~
 77 ~~following year.~~

78 Section 7. Procedures for the levy and collection of non-
 79 ad valorem assessments.--

80 (1) The district may provide for the levy of non-ad
 81 valorem assessments under this act on the lands and real estate
 82 benefited by the exercise of the powers authorized by this act,
 83 or any part thereof, for all or any part of the cost thereof. In
 84 addition to the provisions set forth under this act, the

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85 district shall also be entitled to exercise all other rights and
86 powers regarding the levy and collection of additional non-ad
87 valorem assessments as provided for under chapter 191, Florida
88 Statutes.

89 (2) The initial non-ad valorem schedule shall be as
90 follows: \$10.95 for 5 or less acres of vacant land, an
91 additional \$2.19 per acre for each acre or portion thereof up to
92 a maximum of \$76.65 for 35 acres or more; \$82.13 for a single-
93 family residence; \$102.93 for special commercial property;
94 \$205.87 for all other commercial property; and \$273.75 for
95 trailer parks from 2 to 9 units and an additional \$219.00 for
96 each 10 trailers or portion thereof. These amounts may be
97 increased as provided by general law or by 3 percent per annum,
98 whichever provides greater revenue to the district. If the rate
99 increase is to be greater than the amount provided in the
100 general law, the increase must be approved by a unanimous vote
101 of the board. The non-ad valorem assessment authorized by this
102 section shall become a lien on the property so assessed until
103 paid. If the assessment lien becomes delinquent, it shall be
104 subject to the same penalties, charges, and fees for enforcement
105 and collection as county non-ad valorem assessments and shall be
106 enforced and collected as provided by law, including attorney
107 fees. The district's non-ad valorem assessments shall be a first
108 lien superior in dignity to all other liens except liens for
109 county ad valorem taxes. The board may accept gifts and
110 donations and may carry on community projects for fundraising
111 purposes.

112 (3) The rate of assessment shall be fixed by resolution of
113 the board of commissioners each year.

114 (4) The non-ad valorem assessment amounts as established
115 under subsection (2) shall be subject to annual increases, as
116 may be approved by the board of commissioners as provided for in
117 section 6(2).

118 (5) The board of commissioners may adopt by resolution the
119 current tax assessment and collection roll compiled and prepared
120 by the tax assessor of Okaloosa County, and may adopt a
121 resolution fixing the levy on each lot or parcel of land subject
122 to taxation in the district or may, at its discretion, prepare
123 or cause to be prepared an assessment and collection roll
124 setting forth a description of each lot or parcel of land
125 subject to taxation in the district together with the amount of
126 assessment fixed by resolution, each year, and deliver the roll
127 to the tax assessor for collection. All assessments shall be
128 made against the land subject to such assessments and the roll
129 shall set forth the names of the respective owners of such
130 lands.

131 (6) Any property owner in the district shall have the
132 right to file a protest against the proposed assessments and the
133 amount or rate thereof and to appear before the board in support
134 of such protest at an open meeting or meetings that shall be
135 held to hear and consider such protests and make adjustments to
136 the roll.

137 (7) Immediately after the adjustment period, the board of
138 commissioners shall adopt a resolution fixing the rate of
139 special assessment and shall note the amount of the levy against

140 each parcel of property described in the tax roll and shall
141 transmit the tax roll and a certified copy of the resolution to
142 the county tax assessor each year. It shall be the duty of the
143 tax collector of Okaloosa County to include in the county tax
144 roll the assessments made by the board of commissioners of the
145 district and to collect such assessments according to the
146 assessment roll and deliver the proceeds of such collection,
147 less the statutory fee, monthly to the board of commissioners,
148 taking the board's receipts for such funds. The tax collector
149 shall, upon delivery of such funds to the board of
150 commissioners, furnish the board with a description of the lands
151 for which such payments are made.

152 (8) Such special assessments shall be a lien upon the land
153 so assessed along with county taxes until paid and, if the same
154 become delinquent, shall be considered a part of the county tax,
155 subject to the same penalties, charges, fees, and remedies for
156 enforcement and collection, and shall be enforced and collected
157 as provided by law.

158 (9) Such special assessments shall be of equal benefit to
159 all property with fire protection being provided by the North
160 Okaloosa Fire District pursuant to the provisions of this act.

161 (10) The fiscal year for the district shall be from
162 October 1 to September 30 of each year. ~~Taxes; collection. The~~
163 ~~Board of Fire Commissioners shall notify the Okaloosa County~~
164 ~~Property Appraiser annually of assessments that the board has~~
165 ~~imposed on each parcel of property within the district, and the~~
166 ~~property appraiser shall include these taxes in the notice of~~

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167 ~~proposed property taxes and adopted non ad valorem assessments~~
168 ~~for the properties within the district.~~

169 Section 2. This act shall take effect only upon its
170 approval by a majority vote of those qualified electors of the
171 district voting in a referendum election to be called by the
172 Board of Fire Commissioners of the North Okaloosa Fire District
173 and to be held within 2 years after the date this section
174 becomes a law, in accordance with the provisions of law relating
175 to elections currently in force, except that this section shall
176 take effect upon becoming a law.