

ENROLLED
CS/CS/HB 1579

2007 Legislature

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, as
4 amended; authorizing the elected board of commissioners to
5 levy and assess ad valorem taxes and non-ad valorem
6 assessments on all taxable property in the district;
7 providing for procedures for the levy and collection of
8 non-ad valorem assessments; providing for a referendum;
9 providing an effective date.

10

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

12

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 construct,
 36 operate, and maintain district facilities and services. The rate
 37 of such assessments must be fixed by resolution of the board
 38 pursuant to the procedures contained herein. Non-ad valorem
 39 assessment rates set by the board may exceed the maximum rates
 40 established by this or any prior special act, any county
 41 ordinance, the previous year's resolution, or a referendum in an
 42 amount not to exceed the average annual growth rate in Florida
 43 personal income over the previous 5 years. Non-ad valorem
 44 assessment rate increases within the personal income threshold
 45 are deemed to be within the maximum rate authorized by law at
 46 the time of initial imposition. Proposed non-ad valorem
 47 assessment increases that exceed the rate set the previous
 48 fiscal year or the rate previously set by special act or county
 49 ordinance, whichever is more recent, by more than the average
 50 annual growth rate in Florida personal income over the last 5
 51 years, or the first time levy of non-ad valorem assessments in a
 52 district, must be approved by referendum of the electors of the
 53 district. Non-ad valorem assessments shall be imposed,
 54 collected, and enforced pursuant to section 7. ~~The board may~~
 55 ~~levy a non-ad valorem assessment on taxable property within the~~
 56 ~~district. The initial schedule shall be as follows: \$10 for 5 or~~

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57 ~~less acres of vacant land; an additional \$2 per acre for each~~
58 ~~acre or portion thereof up to a maximum of \$70 for 35 acres or~~
59 ~~more; \$75 for a single-family residence; \$94 for special~~
60 ~~commercial property; \$188 for all other commercial property; and~~
61 ~~\$250 for trailer parks from 2 to 9 units and an additional \$200~~
62 ~~for each 10 trailers or portion thereof. These amounts may be~~
63 ~~increased as provided by statute or by 3 percent per annum,~~
64 ~~whichever provides greater revenue to the district. If the rate~~
65 ~~increase is to be greater than the amount provided in the~~
66 ~~statute, the increase must be approved by a unanimous vote of~~
67 ~~the board. The non ad valorem assessment authorized by this~~
68 ~~section shall become a lien on the property so assessed until~~
69 ~~paid. If the assessment lien becomes delinquent, it shall be~~
70 ~~subject to the same penalties, charges, and fees for enforcement~~
71 ~~and collection as county non ad valorem assessments and shall be~~
72 ~~enforced and collected as provided by law, including attorney~~
73 ~~fees. The district's non ad valorem assessments shall be a first~~
74 ~~lien superior in dignity to all other liens except liens for~~
75 ~~county ad valorem taxes. The board may accept gifts and~~
76 ~~donations and may carry on community projects for fundraising~~
77 ~~purposes. The fiscal year of the district shall run from October~~
78 ~~1 until September 30 of the following year.~~

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

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

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

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

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

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

119 (5) The board of commissioners may adopt by resolution the
120 current tax assessment and collection roll compiled and prepared
121 by the property appraiser of Okaloosa County or may, at its
122 discretion, prepare or cause to be prepared an assessment and
123 collection roll setting forth a description of each lot or
124 parcel of land subject to taxation in the district and deliver
125 the roll, which shall contain the names of the respective owners
126 of such lands, to the tax collector for collection.

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

133 (7) Immediately after the adjustment period, the board of
134 commissioners shall adopt a resolution fixing the rate of
135 special assessment and shall note the amount of the levy against
136 each parcel of property described in the tax roll and shall
137 transmit the tax roll and a certified copy of the resolution to
138 the tax collector each year. The tax collector of Okaloosa
139 County shall include in the county tax roll the assessments made
140 by the board of commissioners of the district, collect such

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141 assessments, and deliver the proceeds, less the statutory fee,
142 to the board of commissioners, pursuant to section 197.3632,
143 Florida Statutes.

144 (8) Such special assessments shall be a lien upon the land
145 so assessed along with county taxes until paid and, if the same
146 become delinquent, shall be considered a part of the county tax,
147 subject to the same penalties, charges, fees, and remedies for
148 enforcement and collection, and shall be enforced and collected
149 as provided by law.

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

153 (10) The fiscal year for the district shall be from
154 October 1 to September 30 of each year. ~~Taxes; collection. The~~
155 ~~Board of Fire Commissioners shall notify the Okaloosa County~~
156 ~~Property Appraiser annually of assessments that the board has~~
157 ~~imposed on each parcel of property within the district, and the~~
158 ~~property appraiser shall include these taxes in the notice of~~
159 ~~proposed property taxes and adopted non-ad valorem assessments~~
160 ~~for the properties within the district.~~

161 Section 2. This act shall take effect only upon its
162 approval by a majority vote of those qualified electors of the
163 district voting in a referendum election to be called by the
164 Board of Fire Commissioners of the North Okaloosa Fire District
165 and to be held within 2 years after the date this section
166 becomes a law, in accordance with the provisions of law relating
167 to elections currently in force, except that this section shall
168 take effect upon becoming a law.