

By Senator Richter

23-01385-13

20131196

1 A bill to be entitled
2 An act relating to independent special fire control
3 districts; amending s. 191.009, F.S.; clarifying
4 provisions that authorize a district to levy non-ad
5 valorem assessments to construct, operate, and
6 maintain specified district facilities and services;
7 amending s. 191.011, F.S.; revising provisions
8 relating to district authority to provide for the levy
9 of non-ad valorem assessments on lands within the
10 district rather than benefited real property;
11 eliminating provisions relating to rate of assessment
12 for benefited real property, to conform; providing an
13 effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. Subsection (2) of section 191.009, Florida
18 Statutes, is amended to read:

19 191.009 Taxes; non-ad valorem assessments; impact fees and
20 user charges.—

21 (2) NON-AD VALOREM ASSESSMENTS.—A district may levy non-ad
22 valorem assessments as defined in s. 197.3632 to construct,
23 operate, and maintain those district facilities and services
24 provided pursuant to the general powers listed in s. 191.006,
25 the special powers listed in s. 191.008, any applicable general
26 laws of local application, and a district's enabling
27 legislation, including emergency rescue services, first response
28 medical aid, emergency medical services, and emergency transport
29 services. The rate of such assessments must be fixed by

23-01385-13

20131196

30 resolution of the board pursuant to the procedures contained in
31 s. 191.011. Non-ad valorem assessment rates set by the board may
32 exceed the maximum rates established by special act, county
33 ordinance, the previous year's resolution, or referendum in an
34 amount not to exceed the average annual growth rate in Florida
35 personal income over the previous 5 years. Non-ad valorem
36 assessment rate increases within the personal income threshold
37 are deemed to be within the maximum rate authorized by law at
38 the time of initial imposition. Proposed non-ad valorem
39 assessment increases that ~~which~~ exceed the rate set the previous
40 fiscal year or the rate previously set by special act or county
41 ordinance, whichever is more recent, by more than the average
42 annual growth rate in Florida personal income over the last 5
43 years, or the first-time levy of non-ad valorem assessments in a
44 district, must be approved by referendum of the electors of the
45 district. The referendum on the first-time levy of an assessment
46 shall include a notice of the future non-ad valorem assessment
47 rate increases permitted by this act without a referendum. Non-
48 ad valorem assessments shall be imposed, collected, and enforced
49 pursuant to s. 191.011.

50 Section 2. Subsection (1) of section 191.011, Florida
51 Statutes, is amended to read:

52 191.011 Procedures for the levy and collection of non-ad
53 valorem assessments.—

54 (1) A district may provide for the levy of non-ad valorem
55 assessments under this act on the lands within the district for
56 ~~and real estate benefited by~~ the exercise of the powers
57 authorized by this act, or any part thereof, for all or any part
58 of the cost thereof. It is recognized that the provision of

23-01385-13

20131196__

59 emergency rescue services, first response medical aid, emergency
60 medical services, and transport services constitutes a benefit
61 to real property the same as any other improvement performed by
62 a district, such as fire suppression services, fire protection
63 services, and fire prevention services. ~~Non-ad valorem~~
64 ~~assessments may be levied only on benefited real property at a~~
65 ~~rate of assessment based on the special benefit accruing to such~~
66 ~~property from such services or improvements.~~ The district may
67 use any assessment apportionment methodology that meets fair
68 apportionment standards.

69 Section 3. This act shall take effect July 1, 2013.