

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Caldwell offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 6404 and 6405, insert:

5 Section 160. Subsection (2) of section 191.009, Florida
6 Statutes, is amended to read:

7 191.009 Taxes; non-ad valorem assessments; impact fees and
8 user charges.—

9 (2) NON-AD VALOREM ASSESSMENTS.—

10 (a) A district may levy non-ad valorem assessments as
11 defined in s. 197.3632 to construct, operate, and maintain those
12 district facilities and services provided pursuant to the
13 general powers listed in s. 191.006, the special powers listed
14 in s. 191.008, any applicable general laws of local application,
15 and a district's enabling legislation. The rate of such
16 assessments must be fixed by resolution of the board pursuant to

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17 the procedures contained in s. 191.011. Non-ad valorem
18 assessment rates set by the board may exceed the maximum rates
19 established by special act, county ordinance, the previous
20 year's resolution, or referendum in an amount not to exceed the
21 average annual growth rate in Florida personal income over the
22 previous 5 years. Non-ad valorem assessment rate increases
23 within the personal income threshold are deemed to be within the
24 maximum rate authorized by law at the time of initial
25 imposition. Proposed non-ad valorem assessment increases that
26 ~~which~~ exceed the rate set the previous fiscal year or the rate
27 previously set by special act or county ordinance, whichever is
28 more recent, by more than the average annual growth rate in
29 Florida personal income over the last 5 years, or the first-time
30 levy of non-ad valorem assessments in a district, must be
31 approved by referendum of the electors of the district. The
32 referendum on the first-time levy of an assessment shall include
33 a notice of the future non-ad valorem assessment rate increases
34 permitted by this act without a referendum. Non-ad valorem
35 assessments shall be imposed, collected, and enforced pursuant
36 to s. 191.011.

37 (b)1. The non-ad valorem assessments in paragraph (a) may
38 be used to fund emergency medical services and emergency
39 transport services. However, if a district levies a non-ad
40 valorem assessment for emergency medical services or emergency
41 transport services, the district shall cease collecting ad
42 valorem taxes under subsection (1) of this section for that
43 particular service.

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44 2. It is recognized that the provision of emergency medical
45 services and emergency transport services constitutes a benefit
46 to real property the same as any other improvement performed by
47 a district, such as fire suppression services, fire protection
48 services, fire prevention services, emergency rescue services,
49 and first response medical aid.

50 Section 161. 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. ~~Non-ad valorem assessments may be levied~~
59 ~~only on benefited real property at a rate of assessment based on~~
60 ~~the special benefit accruing to such property from such services~~
61 ~~or improvements.~~ The district may use any assessment
62 apportionment methodology that meets fair apportionment
63 standards.

64 Section 162. Subsection (3) is added to section 191.014,
65 Florida Statutes, to read:

66 191.014 District creation and expansion.—

67 (3) Notwithstanding chapter 171 or any other applicable
68 general law, special act, or ordinance, if a municipality
69 annexes any unincorporated territory situated within the defined
70 boundaries of a district and the district, under an automatic or
71 mutual aid agreement, continues as a provider of fire, rescue,

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72 or emergency medical services for the annexed territory after
73 the 4-year period provided in s. 171.093, the district shall be
74 entitled to payment for such services. Any municipality that
75 annexes such territory may levy any applicable taxes,
76 assessments or fees on the annexed territory but must, by May 1
77 of each subsequent year following such annexation, pay the
78 district for its services in an amount equal to the amount of
79 taxes, fees, or assessments which would have been collected by
80 the district for such service from the annexed territory during
81 that year had the territory not been annexed. Such payments
82 shall continue unless the district is relieved of the fire,
83 rescue, or emergency medical service responsibility in the
84 annexed territory, with the exception of an isolated response to
85 a local or areawide disaster, such as a hazardous material
86 incident, natural disaster, or major fire.

T I T L E A M E N D M E N T

89 Between lines 603 and 604, insert:
90 amending s. 191.009, F.S.; clarifying provisions that
91 authorize a district to levy non-ad valorem
92 assessments to construct, operate, and maintain
93 specified district facilities and services; providing
94 that if a district levies non-ad valorem assessments
95 for certain services, the district must cease to levy
96 ad valorem assessments for those services; amending s.
97 191.011, F.S.; revising provisions relating to
98 district authority to provide for the levy of non-ad
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100 valorem assessments on lands within the district
101 rather than benefited real property; eliminating
102 provisions relating to rate of assessment for
103 benefited real property; amending s. 191.014, F.S.;
104 providing that an independent special fire control
105 district is entitled to payment for fire, rescue, or
106 emergency medical services that the district, under
107 certain conditions, continues to provide for specified
108 territory within the district that has been annexed by
109 a municipality; authorizing the annexing municipality
110 to levy any applicable taxes, assessments, or fees on
111 the annexed territory; requiring the municipality to
112 pay the district for its services by a specified date;
113 providing for continuation of payments; providing an
114 exception;