

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.

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

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 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

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29 | services. The rate of such assessments must be fixed by  
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

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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  
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.