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A bill to be entitled  
 An act relating to independent special fire control districts; amending s. 191.009, F.S.; clarifying provisions that authorize a district to levy non-ad valorem assessments to construct, operate, and maintain specified district facilities and services; providing that if a district levies non-ad valorem assessments for certain services, the district must cease to levy ad valorem assessments for those services; amending s. 191.011, F.S.; revising provisions relating to district authority to provide for the levy of non-ad valorem assessments on lands within the district rather than benefited real property; eliminating provisions relating to rate of assessment for benefited real property, to conform; providing an effective date.

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

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

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

(2) NON-AD VALOREM ASSESSMENTS.—

(a) A district may levy non-ad valorem assessments as defined in s. 197.3632 to construct, operate, and maintain those district facilities and services provided pursuant to the general powers listed in s. 191.006, the special powers listed

29 | in s. 191.008, any applicable general laws of local application,  
30 | and a district's enabling legislation. The rate of such  
31 | assessments must be fixed by resolution of the board pursuant to  
32 | the procedures contained in s. 191.011. Non-ad valorem  
33 | assessment rates set by the board may exceed the maximum rates  
34 | established by special act, county ordinance, the previous  
35 | year's resolution, or referendum in an amount not to exceed the  
36 | average annual growth rate in Florida personal income over the  
37 | previous 5 years. Non-ad valorem assessment rate increases  
38 | within the personal income threshold are deemed to be within the  
39 | maximum rate authorized by law at the time of initial  
40 | imposition. Proposed non-ad valorem assessment increases that  
41 | ~~which~~ exceed the rate set the previous fiscal year or the rate  
42 | previously set by special act or county ordinance, whichever is  
43 | more recent, by more than the average annual growth rate in  
44 | Florida personal income over the last 5 years, or the first-time  
45 | levy of non-ad valorem assessments in a district, must be  
46 | approved by referendum of the electors of the district. The  
47 | referendum on the first-time levy of an assessment shall include  
48 | a notice of the future non-ad valorem assessment rate increases  
49 | permitted by this act without a referendum. Non-ad valorem  
50 | assessments shall be imposed, collected, and enforced pursuant  
51 | to s. 191.011.

52 | (b) 1. The non-ad valorem assessments in paragraph (a) can  
53 | be used to fund emergency rescue services, first response  
54 | medical aid, emergency medical services, and emergency transport  
55 | services. However, if a district levies a non-ad valorem  
56 | assessment for emergency rescue services, first response medical

57 aid, emergency medical services, or emergency transport  
 58 services, the district shall cease collecting ad valorem taxes  
 59 under subsection (1) of this section for that particular  
 60 service.

61 2. It is recognized that the provision of emergency rescue  
 62 services, first response medical aid, emergency medical  
 63 services, and emergency transport services constitutes a benefit  
 64 to real property the same as any other improvement performed by  
 65 a district, such as fire suppression services, fire protection  
 66 services, and fire prevention services.

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

69 191.011 Procedures for the levy and collection of non-ad  
 70 valorem assessments.—

71 (1) A district may provide for the levy of non-ad valorem  
 72 assessments under this act on the lands within the district for  
 73 ~~and real estate benefited by~~ the exercise of the powers  
 74 authorized by this act, or any part thereof, for all or any part  
 75 of the cost thereof. ~~Non-ad valorem assessments may be levied~~  
 76 ~~only on benefited real property at a rate of assessment based on~~  
 77 ~~the special benefit accruing to such property from such services~~  
 78 ~~or improvements.~~ The district may use any assessment  
 79 apportionment methodology that meets fair apportionment  
 80 standards.

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