

By Senator Simpson

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1                   A bill to be entitled  
2           An act relating to fair associations; creating s.  
3           157.37, F.S.; prohibiting a county from levying a tax,  
4           special assessment, or fee for the planning,  
5           construction, operation, use, or maintenance of  
6           stormwater facilities against land owned by a fair  
7           association; amending s. 163.31801, F.S.; prohibiting  
8           a county, municipality, or special district from  
9           imposing an impact or mobility fee on a fair  
10          association; providing for retroactive application;  
11          requiring a county, municipality, or special district  
12          to refund certain impact and mobility fees to a fair  
13          association by a certain date; amending s. 170.01,  
14          F.S.; prohibiting a municipality from levying a  
15          special assessment for the planning, construction,  
16          operation, use, or maintenance of stormwater  
17          facilities against real property owned by a fair  
18          association; creating s. 196.1988, F.S.; exempting  
19          personal and real property of a fair association used  
20          predominantly for certain purposes from the imposition  
21          of ad valorem taxes; amending s. 298.305, F.S.;  
22          prohibiting a water control district from levying  
23          special assessments for proposed works and  
24          improvements against real property owned by a fair  
25          association; amending s. 298.54, F.S.; exempting real  
26          property owned by a fair association from the  
27          imposition of a maintenance tax by a water control  
28          district; amending s. 403.0893, F.S.; exempting fair  
29          associations from the assessment or imposition of a

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30 fee by local or regional governmental entities for the  
31 planning, construction, operation, use, or maintenance  
32 of stormwater management systems; declaring an  
33 important state interest; providing an effective date.  
34

35 Be It Enacted by the Legislature of the State of Florida:  
36

37 Section 1. Section 157.37, Florida Statutes, is created to  
38 read:

39 157.37 Prohibited tax, special assessment, or fee against a  
40 fair association for stormwater management facilities.—A county  
41 may not levy a tax, special assessment, or fee for the planning,  
42 construction, operation, use, or maintenance of stormwater  
43 management facilities against land owned by a fair association,  
44 as defined in s. 616.001.

45 Section 2. Subsection (6) is added to section 163.31801,  
46 Florida Statutes, to read:

47 163.31801 Impact fees; short title; intent; definitions;  
48 ordinances levying impact fees.—

49 (6) Notwithstanding any law, ordinance, or resolution to  
50 the contrary, a county, municipality, or special district may  
51 not impose an impact fee or a mobility fee on a fair association  
52 as defined in s. 616.001.

53 Section 3. The amendment to s. 163.31801, Florida Statutes,  
54 made by this act applies retroactively to an impact fee or  
55 mobility fee assessed against a fair association between July 1,  
56 2009, and July 1, 2014. All impact fees and mobility fees  
57 collected by a county, municipality, or special district from a  
58 fair association between July 1, 2009, and July 1, 2014, must be

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59 refunded to the fair association by October 1, 2014.

60 Section 4. Subsection (2) of section 170.01, Florida  
61 Statutes, is amended to read:

62 170.01 Authority for providing improvements and levying and  
63 collecting special assessments against property benefited.—

64 (2) (a) Special assessments may be levied only for the  
65 purposes enumerated in this section and ~~shall be~~ levied only on  
66 benefited real property at a rate of assessment based on the  
67 special benefit accruing to such property from such improvements  
68 if when the improvements funded by the special assessment  
69 provide a benefit which is different in type or degree from  
70 benefits provided to the community as a whole.

71 (b) Notwithstanding paragraph (a), a special assessment for  
72 the planning, construction, operation, use, or maintenance of  
73 stormwater facilities may not be levied on real property owned  
74 by a fair association, as defined in s. 616.001, even if such  
75 real property is benefitted or increases in value due to the  
76 stormwater facilities.

77 Section 5. Section 196.1988, Florida Statutes, is created  
78 to read:

79 196.1988 Fair association property exemption.—Personal or  
80 real property owned by a fair association, as defined in s.  
81 616.001, and used predominantly for conducting and operating a  
82 not-for-profit fair or exhibition for the benefit and  
83 development of the educational, agricultural, horticultural,  
84 livestock, charitable, historical, civic, cultural, scientific,  
85 and other resources of the state or a county, a municipality, or  
86 other political subdivision of the state is hereby defined as  
87 property within the purview of s. 3(a), Art. VII of the State

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88 Constitution and is exempt from ad valorem taxation to the  
89 extent of such use pursuant to s. 196.192(2). Any portion of  
90 such property used for nonexempt purposes may be valued and  
91 placed upon the tax rolls separately from any portion entitled  
92 to exemption under this section.

93 Section 6. Subsection (1) of section 298.305, Florida  
94 Statutes, is amended to read:

95 298.305 Assessing land for development; apportionment of  
96 assessment.—

97 (1) After the engineer's report has been approved by the  
98 board of supervisors, the proposed water control plan or plan  
99 amendment has been finally adopted, and the lists of lands with  
100 the assessed benefits have been filed in the office of the  
101 secretary of the district, ~~then~~ the board of supervisors shall  
102 levy a non-ad valorem assessment as approved by the board on all  
103 lands in the district to which benefits have been assessed, to  
104 pay the costs of the completion of the proposed works and  
105 improvements, as shown in the adopted plan or plan amendment and  
106 in carrying out the objectives of the district; and, in addition  
107 thereto, 10 percent of the total amount for contingencies. The  
108 assessment must be apportioned to and levied on each assessable  
109 tract of land in the district.

110 (a) Under s. 298.54, the board of supervisors may also levy  
111 a maintenance assessment on all lands in the district to which  
112 benefits have been assessed as ~~may be~~ necessary to operate and  
113 maintain the district works and activities and to defray the  
114 current expenses of the district. A maintenance assessment  
115 recommendation for the operation and maintenance of the district  
116 works and activities must be included in each engineer's report

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117 considered by the board.

118 (b) A special assessment or the tax authorized under s.  
119 298.54 may not be levied on real property owned by a fair  
120 association, as defined in s. 616.001, for a proposed work or  
121 improvement even if such real property is benefitted or  
122 increases in value due to the proposed work or improvement.

123 Section 7. Section 298.54, Florida Statutes, is amended to  
124 read:

125 298.54 Maintenance tax.—To maintain and preserve the  
126 ditches, drains, or other improvements made pursuant to this  
127 chapter and to repair and restore the same, when needed, and for  
128 the purpose of defraying the current expenses of the district,  
129 including any sum which may be required to pay state and county  
130 taxes on ~~any~~ lands which may have been purchased and which are  
131 held by the district under ~~the provisions of~~ this chapter, the  
132 board of supervisors may, upon the completion of such ~~the said~~  
133 improvements, in whole or in part, as may be certified to the  
134 board by the chief engineer, levy annually a tax upon each tract  
135 or parcel of land within the district, to be known as a  
136 "maintenance tax." The ~~Said~~ maintenance tax shall be apportioned  
137 upon the basis of the net assessments of benefits assessed as  
138 accruing from original construction, shall be evidenced to and  
139 certified by the board of supervisors by ~~not later than~~ June 1  
140 of each year to the property appraisers of counties in which  
141 lands of the district are situated, ~~and~~ shall be extended by the  
142 county property appraisers on the county tax rolls and collected  
143 by the tax collectors in the same manner and time as county  
144 taxes, and the proceeds therefrom shall be paid to the ~~said~~  
145 district. The ~~Said~~ tax shall be a lien until paid on the

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146 property against which assessed and enforceable in like manner  
147 as county taxes. Real property owned by a fair association, as  
148 defined in s. 616.001, is exempt from the maintenance tax  
149 authorized by this section.

150 Section 8. Section 403.0893, Florida Statutes, is amended  
151 to read:

152 403.0893 Stormwater funding; ~~dedicated funds for stormwater~~  
153 ~~management.~~—

154 (1) In addition to any other funding mechanism legally  
155 available to local government to construct, operate, or maintain  
156 stormwater systems, a county or municipality may:

157 (a) ~~(1)~~ Create one or more stormwater utilities and adopt  
158 stormwater utility fees sufficient to plan, construct, operate,  
159 and maintain stormwater management systems set out in the local  
160 program required pursuant to s. 403.0891(3);

161 (b) ~~(2)~~ Establish and set aside, as a continuing source of  
162 revenue, other funds sufficient to plan, construct, operate, and  
163 maintain stormwater management systems set out in the local  
164 program required pursuant to s. 403.0891(3); or

165 (c) ~~(3)~~ Create, alone or in cooperation with counties,  
166 municipalities, and special districts pursuant to the Interlocal  
167 Cooperation Act, s. 163.01, one or more stormwater management  
168 system benefit areas. All property owners within such ~~said~~ area  
169 may be assessed a per acreage fee to fund the planning,  
170 construction, operation, maintenance, and administration of a  
171 public stormwater management system for the benefited area. Any  
172 benefit area containing different land uses which receive  
173 substantially different levels of stormwater benefits shall  
174 include stormwater management system benefit subareas, which

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175 shall be assessed different per acreage fees from subarea to  
176 subarea based upon a reasonable relationship to benefits  
177 received. The fees shall be calculated to generate sufficient  
178 funds to plan, construct, operate, and maintain stormwater  
179 management systems called for in the local program required  
180 pursuant to s. 403.0891(3). For fees assessed pursuant to this  
181 section, counties or municipalities may use the non-ad valorem  
182 levy, collection, and enforcement method as provided ~~for~~ in  
183 chapter 197.

184 (2) A fair association, as defined in s. 616.001, is exempt  
185 from the imposition or assessment of any fee authorized by this  
186 section to plan, construct, operate, use, or maintain a  
187 stormwater management system.

188 Section 9. The Legislature finds that a proper and  
189 legitimate state purpose is served when a not-for-profit  
190 association conducting and operating a not-for-profit fair or  
191 exhibition for the benefit and development of the educational,  
192 agricultural, horticultural, livestock, charitable, historical,  
193 civic, cultural, scientific, and other resources of the state or  
194 a county, a municipality, or any other political subdivision of  
195 the state is exempt from the imposition of taxes and fees that  
196 could render such association unable to provide these important  
197 cultural and economic services to the residents of the many  
198 communities in this state. Therefore, the Legislature hereby  
199 determines and declares that this act fulfills an important  
200 state interest.

201 Section 10. This act shall take effect July 1, 2014.