

By the Committee on Community Affairs; and 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; amending s. 170.01, F.S.; prohibiting a  
11          municipality from levying a special assessment for the  
12          planning, construction, operation, use, or maintenance  
13          of stormwater facilities against real property owned  
14          by a fair association; creating s. 196.1988, F.S.;  
15          exempting personal and real property of a fair  
16          association used predominantly for certain purposes  
17          from the imposition of ad valorem taxes; amending s.  
18          298.305, F.S.; prohibiting a water control district  
19          from levying special assessments for proposed works  
20          and improvements against real property owned by a fair  
21          association; amending s. 298.54, F.S.; exempting real  
22          property owned by a fair association from the  
23          imposition of a maintenance tax by a water control  
24          district; amending s. 403.0893, F.S.; exempting fair  
25          associations from the assessment or imposition of a  
26          fee by local or regional governmental entities for the  
27          planning, construction, operation, use, or maintenance  
28          of stormwater management systems; declaring an  
29          important state interest; providing an effective date.

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30  
31 Be It Enacted by the Legislature of the State of Florida:

32  
33 Section 1. Section 157.37, Florida Statutes, is created to  
34 read:

35 157.37 Prohibited tax, special assessment, or fee against a  
36 fair association for stormwater management facilities.—A county  
37 may not levy a tax, special assessment, or fee for the planning,  
38 construction, operation, use, or maintenance of stormwater  
39 management facilities against land owned by a fair association,  
40 as defined in s. 616.001.

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

43 163.31801 Impact fees; short title; intent; definitions;  
44 ordinances levying impact fees.—

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

49 Section 3. Subsection (2) of section 170.01, Florida  
50 Statutes, is amended to read:

51 170.01 Authority for providing improvements and levying and  
52 collecting special assessments against property benefited.—

53 (2) (a) Special assessments may be levied only for the  
54 purposes enumerated in this section and ~~shall be~~ levied only on  
55 benefited real property at a rate of assessment based on the  
56 special benefit accruing to such property from such improvements  
57 if when the improvements funded by the special assessment  
58 provide a benefit which is different in type or degree from

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59 benefits provided to the community as a whole.

60 (b) Notwithstanding paragraph (a), a special assessment for  
61 the planning, construction, operation, use, or maintenance of  
62 stormwater facilities may not be levied on real property owned  
63 by a fair association, as defined in s. 616.001, even if such  
64 real property is benefited or increases in value due to the  
65 stormwater facilities.

66 Section 4. Section 196.1988, Florida Statutes, is created  
67 to read:

68 196.1988 Fair association property exemption.—Personal or  
69 real property owned by a fair association, as defined in s.  
70 616.001, and used predominantly for conducting and operating a  
71 not-for-profit fair or exhibition for the benefit and  
72 development of the educational, agricultural, horticultural,  
73 livestock, charitable, historical, civic, cultural, scientific,  
74 and other resources of the state or a county, a municipality, or  
75 other political subdivision of the state is hereby defined as  
76 property within the purview of s. 3(a), Art. VII of the State  
77 Constitution and is exempt from ad valorem taxation to the  
78 extent of such use pursuant to s. 196.192(2). Any portion of  
79 such property used for nonexempt purposes may be valued and  
80 placed upon the tax rolls separately from any portion entitled  
81 to exemption under this section.

82 Section 5. Subsection (1) of section 298.305, Florida  
83 Statutes, is amended to read:

84 298.305 Assessing land for development; apportionment of  
85 assessment.—

86 (1) After the engineer's report has been approved by the  
87 board of supervisors, the proposed water control plan or plan

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88 amendment has been finally adopted, and the lists of lands with  
89 the assessed benefits have been filed in the office of the  
90 secretary of the district, ~~then~~ the board of supervisors shall  
91 levy a non-ad valorem assessment as approved by the board on all  
92 lands in the district to which benefits have been assessed, to  
93 pay the costs of the completion of the proposed works and  
94 improvements, as shown in the adopted plan or plan amendment and  
95 in carrying out the objectives of the district; and, in addition  
96 thereto, 10 percent of the total amount for contingencies. The  
97 assessment must be apportioned to and levied on each assessable  
98 tract of land in the district.

99 (a) Under s. 298.54, the board of supervisors may also levy  
100 a maintenance assessment on all lands in the district to which  
101 benefits have been assessed as ~~may be~~ necessary to operate and  
102 maintain the district works and activities and to defray the  
103 current expenses of the district. A maintenance assessment  
104 recommendation for the operation and maintenance of the district  
105 works and activities must be included in each engineer's report  
106 considered by the board.

107 (b) A special assessment or the tax authorized under s.  
108 298.54 may not be levied on real property owned by a fair  
109 association, as defined in s. 616.001, for a proposed work or  
110 improvement even if such real property is benefited or increases  
111 in value due to the proposed work or improvement.

112 Section 6. Section 298.54, Florida Statutes, is amended to  
113 read:

114 298.54 Maintenance tax.—To maintain and preserve the  
115 ditches, drains, or other improvements made pursuant to this  
116 chapter and to repair and restore the same, when needed, and for

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117 the purpose of defraying the current expenses of the district,  
118 including any sum which may be required to pay state and county  
119 taxes on ~~any~~ lands which may have been purchased and which are  
120 held by the district under ~~the provisions of~~ this chapter, the  
121 board of supervisors may, upon the completion of such ~~the said~~  
122 improvements, in whole or in part, as may be certified to the  
123 board by the chief engineer, levy annually a tax upon each tract  
124 or parcel of land within the district, to be known as a  
125 "maintenance tax." The ~~Said maintenance~~ tax shall be apportioned  
126 upon the basis of the net assessments of benefits assessed as  
127 accruing from original construction, shall be evidenced to and  
128 certified by the board of supervisors by ~~not later than~~ June 1  
129 of each year to the property appraisers of counties in which  
130 lands of the district are situated, ~~and~~ shall be extended by the  
131 county property appraisers on the county tax rolls and collected  
132 by the tax collectors in the same manner and time as county  
133 taxes, and the proceeds therefrom shall be paid to the ~~said~~  
134 district. The ~~Said~~ tax shall be a lien until paid on the  
135 property against which assessed and enforceable in like manner  
136 as county taxes. Real property owned by a fair association, as  
137 defined in s. 616.001, is exempt from the maintenance tax  
138 authorized by this section.

139 Section 7. Section 403.0893, Florida Statutes, is amended  
140 to read:

141 403.0893 Stormwater funding; ~~dedicated funds for stormwater~~  
142 ~~management.~~—

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

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

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

154        (c)~~(3)~~ Create, alone or in cooperation with counties,  
155 municipalities, and special districts pursuant to the Interlocal  
156 Cooperation Act, s. 163.01, one or more stormwater management  
157 system benefit areas. All property owners within such ~~said~~ area  
158 may be assessed a per acreage fee to fund the planning,  
159 construction, operation, maintenance, and administration of a  
160 public stormwater management system for the benefited area. Any  
161 benefit area containing different land uses which receive  
162 substantially different levels of stormwater benefits shall  
163 include stormwater management system benefit subareas, which  
164 shall be assessed different per acreage fees from subarea to  
165 subarea based upon a reasonable relationship to benefits  
166 received. The fees shall be calculated to generate sufficient  
167 funds to plan, construct, operate, and maintain stormwater  
168 management systems called for in the local program required  
169 pursuant to s. 403.0891(3). For fees assessed pursuant to this  
170 section, counties or municipalities may use the non-ad valorem  
171 levy, collection, and enforcement method as provided ~~for~~ in  
172 chapter 197.

173        (2) A fair association, as defined in s. 616.001, is exempt  
174 from the imposition or assessment of any fee authorized by this

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175 section to plan, construct, operate, use, or maintain a  
176 stormwater management system.

177       Section 8. The Legislature finds that a proper and  
178 legitimate state purpose is served when a not-for-profit  
179 association conducting and operating a not-for-profit fair or  
180 exhibition for the benefit and development of the educational,  
181 agricultural, horticultural, livestock, charitable, historical,  
182 civic, cultural, scientific, and other resources of the state or  
183 a county, a municipality, or any other political subdivision of  
184 the state is exempt from the imposition of taxes and fees that  
185 could render such association unable to provide these important  
186 cultural and economic services to the residents of the many  
187 communities in this state. Therefore, the Legislature hereby  
188 determines and declares that this act fulfills an important  
189 state interest.

190       Section 9. This act shall take effect July 1, 2014.