

1                                   A bill to be entitled  
 2           An act relating to special districts; amending ss.  
 3           189.05 and 190.021, F.S., and creating s. 298.335,  
 4           F.S.; prohibiting certain special districts from  
 5           levying or collecting taxes or special assessments  
 6           from certain other special districts after a specified  
 7           date; amending s. 298.301, F.S.; specifying that  
 8           certain notice requirements with respect to the  
 9           adoption or amendment of water control plans do not  
 10          apply to certain water control districts; providing  
 11          effective dates.

12  
 13 Be It Enacted by the Legislature of the State of Florida:

14  
 15           Section 1. Effective January 1, 2017, and applicable to  
 16           tax years beginning on or after that date, section 189.05,  
 17           Florida Statutes, is amended to read:

18           189.05 Collection of non-ad valorem assessments; exemption  
 19           for special districts.-

20           (1) Community development districts may and other special  
 21           districts shall provide for the collection of annual non-ad  
 22           valorem assessments in accordance with chapter 197 or monthly  
 23           non-ad valorem assessments in accordance with chapter 170.

24           (2) Notwithstanding any provision of general or special  
 25           law or any judicial decree, a special district may not levy or  
 26           collect a special assessment from another special district

27 created under this chapter, chapter 190, or chapter 298.

28 Section 2. Effective January 1, 2017, and applicable to  
 29 tax years beginning on or after that date, subsection (11) is  
 30 added to section 190.021, Florida Statutes, to read:

31 190.021 Taxes; non-ad valorem assessments.—

32 (11) EXEMPTION FROM PAYMENT OF TAXES OR SPECIAL  
 33 ASSESSMENTS BETWEEN SPECIAL DISTRICTS.—Notwithstanding any  
 34 provision of general or special law or any judicial decree, a  
 35 special district may not levy or collect a tax or special  
 36 assessment, including a tax or assessment otherwise authorized  
 37 under this section, from another special district created under  
 38 this chapter, chapter 189, or chapter 298.

39 Section 3. Subsection (3) of section 298.301, Florida  
 40 Statutes, is amended to read:

41 298.301 District water control plan adoption; district  
 42 boundary modification; plan amendment; notice forms; objections;  
 43 hearings; assessments.—

44 (3) In addition to the publication of notice, a copy of  
 45 the notice shall be served by first class mail on any owner of  
 46 land within the district as shown on the current tax rolls, the  
 47 water management district created under chapter 373 within which  
 48 the district is located, the board of county commissioners of  
 49 the county, and the governing body of any municipality within  
 50 which the district is located, except that this subsection does  
 51 not apply to a district that conducts general elections but does  
 52 not elect a board of supervisors pursuant to s. 298.11(2).

HB 1057

2016

53 Section 4. Effective January 1, 2017, and applicable to  
54 tax years beginning on or after that date, section 298.335,  
55 Florida Statutes, is created to read:

56 298.335 Exemption from collection of taxes or non-ad  
57 valorem assessments between districts.—Notwithstanding any  
58 provision of general or special law or any judicial decree, a  
59 water control district may not collect a tax or special  
60 assessment from another special district created under this  
61 chapter, chapter 189, or chapter 190.

62 Section 5. Except as otherwise expressly provided in this  
63 act, this act shall take effect July 1, 2016.