

By Senator Gruters

23-00835-20

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1 A bill to be entitled
2 An act relating to municipal service taxing units and
3 municipal service benefit units; amending s. 125.01,
4 F.S.; requiring that the establishment, merger, or
5 abolishment of a municipal service taxing or benefit
6 unit be approved by majority vote of certain qualified
7 electors in an election that is called for such
8 purpose by the governing body of the county on its own
9 motion; requiring that the continued existence of
10 certain municipal service taxing or benefit units be
11 approved by majority vote of certain qualified
12 electors; providing procedures for the dissolution of
13 a municipal service taxing or benefit unit; conforming
14 provisions to changes made by the act; providing an
15 effective date.

16
17 Be It Enacted by the Legislature of the State of Florida:

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19 Section 1. Paragraphs (q) and (r) of subsection (1) and
20 subsections (2) and (6) of section 125.01, Florida Statutes, are
21 amended to read:

22 125.01 Powers and duties.—

23 (1) The legislative and governing body of a county shall
24 have the power to carry on county government. To the extent not
25 inconsistent with general or special law, this power includes,
26 but is not restricted to, the power to:

27 (q) Subject to the requirements provided in subsection (2),
28 establish, and subsequently merge or abolish those created
29 hereunder, municipal service taxing or benefit units for any

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30 part or all of the unincorporated area of the county, within
31 which may be provided fire protection; law enforcement; beach
32 erosion control; recreation service and facilities; water;
33 alternative water supplies, including, but not limited to,
34 reclaimed water and water from aquifer storage and recovery and
35 desalination systems; streets; sidewalks; street lighting;
36 garbage and trash collection and disposal; waste and sewage
37 collection and disposal; drainage; transportation; indigent
38 health care services; mental health care services; and other
39 essential facilities and municipal services from funds derived
40 from service charges, special assessments, or taxes within such
41 unit only. ~~Subject to the consent by ordinance of the governing~~
42 ~~body of the affected municipality given either annually or for a~~
43 ~~term of years, the boundaries of a municipal service taxing or~~
44 ~~benefit unit may include all or part of the boundaries of a~~
45 ~~municipality.~~ If ad valorem taxes are levied to provide
46 essential facilities and municipal services within the unit, the
47 millage levied on any parcel of property for municipal purposes
48 by all municipal service taxing units and the municipality may
49 not exceed 10 mills. This paragraph authorizes all counties to
50 levy additional taxes, within the limits fixed for municipal
51 purposes, within such municipal service taxing units under the
52 authority of the second sentence of s. 9(b), Art. VII of the
53 State Constitution.

54 (r) Levy and collect taxes, both for county purposes and
55 for the providing of municipal services within any municipal
56 service taxing unit, and special assessments; borrow and expend
57 money; and issue bonds, revenue certificates, and other
58 obligations of indebtedness, which power shall be exercised in

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59 such manner, and subject to such limitations, as may be provided
60 by general law. There shall be no referendum required for the
61 levy by a county of ad valorem taxes, both for county purposes
62 and for the providing of municipal services within any municipal
63 service taxing unit; however, the creation of any municipal
64 service taxing unit is subject to voting and other requirements
65 as provided in subsection (2). Notwithstanding any other
66 provision of law, a county may not levy special assessments for
67 the provision of fire protection services on lands classified as
68 agricultural lands under s. 193.461 unless the land contains a
69 residential dwelling or nonresidential farm building, with the
70 exception of an agricultural pole barn, provided the
71 nonresidential farm building exceeds a just value of \$10,000.
72 Such special assessments must be based solely on the special
73 benefit accruing to that portion of the land consisting of the
74 residential dwelling and curtilage, and qualifying
75 nonresidential farm buildings. As used in this paragraph, the
76 term "agricultural pole barn" means a nonresidential farm
77 building in which 70 percent or more of the perimeter walls are
78 permanently open and allow free ingress and egress.

79 (2) (a) The establishment, merger, or abolishment of a
80 municipal service taxing or benefit unit under paragraph (1) (q)
81 must be approved by majority vote of the qualified electors who
82 would be or are subject to any service charge, special
83 assessment, or tax within such unit, voting in an election that
84 is called for such purpose by the governing body of the county
85 on its own motion. The boundaries of a municipal service taxing
86 or benefit unit may include all or part of the boundaries of a
87 municipality if, in addition to the majority approval of

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88 qualified electors required under this paragraph, consent by
89 ordinance of the governing body of the affected municipality is
90 given either annually or for a term of years. The board of
91 county commissioners shall be the governing body of any
92 municipal service taxing or benefit unit created pursuant to
93 paragraph (1)(q) and this paragraph.

94 (b) For any municipal service taxing or benefit unit that
95 was created on or before July 1, 2020, without a majority
96 approval of qualified electors as required under paragraph (a),
97 the continued existence of such unit must be approved by
98 majority vote of the qualified electors who are subject to any
99 service charge, special assessment, or tax within such unit. If
100 a majority vote for the continued existence of the municipal
101 service taxing or benefit unit is not achieved, such unit must
102 be dissolved within 6 months after the election and any
103 remaining funds of the unit must be used as decided by the board
104 of county commissioners.

105 (6) (a) The governing body of a municipality or
106 municipalities by resolution, or the citizens of a municipality
107 or county by petition of 10 percent of the qualified electors of
108 such unit, may identify a service or program rendered specially
109 for the benefit of the property or residents in unincorporated
110 areas and financed from countywide revenues and petition the
111 board of county commissioners to develop an appropriate
112 mechanism to finance such activity for the ensuing fiscal year,
113 which may be by taxes, special assessments, or service charges
114 levied or imposed solely upon residents or property in the
115 unincorporated area, by the establishment of a municipal service
116 taxing or benefit unit pursuant to paragraph (1)(q) and

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117 subsection (2), or by remitting the identified cost of service
118 paid from revenues required to be expended on a countywide basis
119 to the municipality or municipalities, within 6 months of the
120 adoption of the county budget, in the proportion that the amount
121 of county ad valorem taxes collected within such municipality or
122 municipalities bears to the total amount of countywide ad
123 valorem taxes collected by the county, or by any other method
124 prescribed by state law.

125 (b) The board of county commissioners shall, within 90
126 days, file a response to such petition, which response shall
127 either reflect action to develop appropriate mechanisms or shall
128 reject such petition and state findings of fact demonstrating
129 that the service does not specially benefit the property or
130 residents of the unincorporated areas.

131 Section 2. This act shall take effect July 1, 2020.