

1 A bill to be entitled
 2 An act relating to the Pace Fire Rescue District,
 3 Santa Rosa County; amending chapter 2017-221, Laws of
 4 Florida; repealing the district's authority to levy
 5 and collect ad valorem taxes; establishing maximum
 6 rates for non-ad valorem assessments; providing an
 7 exception to general law relating to the initial levy
 8 of non-ad valorem assessments; providing effective
 9 dates.

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

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 13 Section 1. Effective October 1, 2024, subsection (1) of
 14 section 7 and section 8 of chapter 2017-221, Laws of Florida,
 15 are amended to read:

16 Section 7. Powers; use of district funds.—

17 (1) The district shall have, and the board may exercise,
 18 all the powers and duties set forth in chapters 189 and 191,
 19 Florida Statutes, as they may be amended from time to time, and
 20 shall include fire control, fire prevention, and emergency
 21 medical, rescue response and public safety services, except the
 22 authority to levy and collect ad valorem taxes.

23 Section 8. Finances.—

24 (1) The powers, functions, and duties of the district
 25 regarding ~~ad valorem taxation~~, bond issuance, other revenue-

26 raising capabilities, budget preparation and approval, liens and
 27 foreclosure of liens, use of tax deeds and tax certificates as
 28 appropriate for non-ad valorem assessments, and contractual
 29 agreements, and the methods for financing the district and for
 30 collecting non-ad valorem assessments, fees, or service charges,
 31 shall be as set forth in this charter, in chapters 170, 189,
 32 191, and 197, Florida Statutes, and in any applicable general or
 33 special law except as limited herein.

34 ~~(2) The district shall have the authority to levy and~~
 35 ~~collect ad valorem taxes in accordance with s. 191.009, Florida~~
 36 ~~Statutes, and chapter 200, Florida Statutes. The taxes levied~~
 37 ~~and assessed by the district shall be a lien upon the land so~~
 38 ~~assessed along with the county taxes assessed against such land~~
 39 ~~until such assessments and taxes have been paid, and if the~~
 40 ~~taxes levied by the district become delinquent, such taxes shall~~
 41 ~~be considered a part of the county tax subject to the same~~
 42 ~~penalties, charges, fees, and remedies for enforcement and~~
 43 ~~collection and shall be enforced and collected as provided by~~
 44 ~~general law for the collection of such taxes. The maximum ad~~
 45 ~~valorem millage rate that can be levied in any one year shall be~~
 46 ~~3.75 mills, unless a lower maximum rate is authorized by~~
 47 ~~referendum.~~

48 (2)~~(3)~~ The district shall have the authority to levy non-
 49 ad valorem assessments. The methods for assessing and collecting
 50 non-ad valorem assessments, fees, or service charges shall be as

51 set forth in this charter, chapter 170, Florida Statutes,
52 chapter 189, Florida Statutes, chapter 191, Florida Statutes,
53 and chapter 197, Florida Statutes.

54 (3) The non-ad valorem assessments may be levied up to the
55 following maximum amounts:

56 (a) Two hundred fifty dollars for residential properties
57 up to 1,600 square feet, with an additional \$0.1544 per square
58 foot in excess of 1,600 square feet.

59 (b) Thirty dollars and 96 cents for vacant land.

60 (c) Five hundred dollars for commercial properties up to
61 950 square feet, with an additional \$0.1544 per square foot in
62 excess of 950 square feet.

63 (d) Thirty dollars and 96 cents for unimproved acreage up
64 to 3 acres, with an additional \$10.32 per acre in excess of 3
65 acres Pursuant to s. 191.009, Florida Statutes, the first-time
66 levy of non-ad valorem assessments must be approved by a
67 referendum of the electors of the district.

68 (4) The district shall have the authority to charge and
69 collect impact fees for capital improvements on new construction
70 within the district as prescribed in chapter 191, Florida
71 Statutes, or any other applicable general law. The district
72 shall comply with the requirements in ss. 163.31801 and
73 191.009(4), Florida Statutes, in its collection and use of
74 impact fees. New facilities and equipment shall be as provided
75 for in s. 191.009(4), Florida Statutes. The district is

76 | authorized to enter into agreements regarding the collection of
 77 | impact fees.

78 | (5) The district shall have the authority to issue general
 79 | obligation bonds, assessment bonds, revenue bonds, notes, bond
 80 | anticipation notes, and other evidences of indebtedness to
 81 | finance all or a part of any proposed improvements in accordance
 82 | with s. 191.012, Florida Statutes, chapter 189, Florida
 83 | Statutes, and any other applicable general or special law.

84 | (6) The board shall annually prepare, consider, and adopt
 85 | a district budget pursuant to the applicable requirements of
 86 | chapters 189 and 191, Florida Statutes. The fiscal year shall be
 87 | from October 1 through September 30. The budget shall state the
 88 | purpose for which the money is required and the amount necessary
 89 | to be raised by taxation within the district. Such budget and
 90 | proposed non-ad valorem assessment ~~millage~~ rate shall be
 91 | noticed, heard, and adopted in accordance with chapters 189,
 92 | 192, and 200, Florida Statutes.

93 | (7) All warrants for the payment of labor, equipment,
 94 | materials, and other allowable expenses incurred by the district
 95 | board in carrying out the provisions of this charter shall be
 96 | payable on accounts and vouchers approved by the district board.

97 | Section 2. Notwithstanding s. 191.009, Florida Statutes,
 98 | or any other provision of law, the Board of Commissioners of the
 99 | Pace Fire Rescue District may adopt an initial levy of a non-ad
 100 | valorem assessment, subject to the rate limitations set forth in

101 section 1 of this act, by resolution pursuant to s. 191.011,
102 Florida Statutes, adopted before July 1, 2024, without the need
103 for a referendum. Future non-ad valorem assessment rates are
104 subject to s. 191.009, Florida Statutes, and other applicable
105 law.

106 Section 3. Except as otherwise expressly provided in this
107 act, this act shall take effect upon becoming a law.