

1                                   A bill to be entitled  
 2           An act relating to the Avalon Beach-Mulat Fire  
 3           Protection District, Santa Rosa County; amending  
 4           chapter 2005-347, Laws of Florida; repealing the  
 5           district's authority to levy ad valorem taxes;  
 6           establishing maximum rates for non-ad valorem  
 7           assessments; providing an exception to general law  
 8           relating to the initial levy of non-ad valorem  
 9           assessments; providing effective 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 2 and section 3 of section 3 of chapter 2005-347, Laws  
 15           of Florida, are amended to read:

16           Section 2.   (1)   District created.—There is hereby created  
 17           a special taxing fire protection and rescue service district  
 18           incorporating lands in Santa Rosa County described in subsection  
 19           (2) which shall be a public corporation having the powers,  
 20           duties, obligations, and immunities herein set forth, under the  
 21           name of the Avalon Beach-Mulat Fire Protection District and also  
 22           known as the Avalon Fire/Rescue District with all the powers and  
 23           duties specified in chapter 191, Florida Statutes, including the  
 24           authority to levy and collect non-ad valorem ~~and ad valorem~~  
 25           assessments but not including the authority to assess and levy

26 ad valorem taxes.

27 Section 3. Procedures for the levy and collection of non-  
 28 ad valorem assessments ~~Ad valorem taxation.~~-

29 (1) The district is authorized to levy and enforce non-ad  
 30 valorem assessments in accordance with chapters 170, 189, 191,  
 31 and 197, Florida Statutes, as amended from time to time ~~board~~  
 32 ~~shall have the right, power, and authority to levy ad valorem~~  
 33 ~~tax millage within the district to provide funds for the~~  
 34 ~~purposes of the district.~~

35 (2) The non-ad valorem assessments may be levied up to the  
 36 following maximum amounts:

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

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

41 (c) Five hundred dollars for commercial properties up to  
 42 950 square feet, with an additional \$0.1544 per square foot in  
 43 excess of 950 square feet.

44 (d) Thirty dollars and 96 cents for unimproved acreage up  
 45 to 3 acres, with an additional \$10.32 per acre in excess of 3  
 46 acres ~~rate of taxation shall be fixed by a resolution of the~~  
 47 ~~board; however, the maximum millage proposed in the initial~~  
 48 ~~referendum shall not exceed 1 mill, unless increased by~~  
 49 ~~referendum pursuant to section 191.009, Florida Statutes.~~

50 Section 2. Notwithstanding s. 191.009, Florida Statutes,

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51 or any other provision of law, the Board of Commissioners of the  
52 Avalon Beach-Mulat Fire Protection District may adopt an initial  
53 levy of a non-ad valorem assessment, subject to the rate  
54 limitations set forth in section 1 of this act, by resolution  
55 pursuant to s. 191.011, Florida Statutes, without the need for a  
56 referendum. Future non-ad valorem assessment rates are subject  
57 to s. 191.009, Florida Statutes, and other applicable law.

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