

HB 4051

2026

A bill to be entitled
An act relating to the Pace Fire Rescue District,
Santa Rosa County; amending chapter 2017-221, Laws of
Florida, as amended by chapter 2024-296, Laws of
Florida; providing an exemption from non-ad valorem
assessments for churches and specified religious
institutions otherwise exempt from ad valorem taxes;
providing calculation methods for non-ad valorem
assessments; revising non-ad valorem assessments for
residential properties; revising non-ad valorem
assessments for industrial properties exceeding 40,000
square feet; defining the term "use code"; providing
an effective date.

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

Section 1. Subsections (2) and (3) of section 8 of chapter 2017-221, Laws of Florida, as amended by section 1 of chapter 2024-296, Laws of Florida, are amended to read:

Section 8. Finances.—

(2) The district shall have the authority to levy non-ad valorem assessments. The methods for assessing and collecting non-ad valorem assessments, fees, or service charges shall be as set forth in this charter, chapter 170, Florida Statutes, chapter 189, Florida Statutes, chapter 191, Florida Statutes,

26 and chapter 197, Florida Statutes. However, the district shall
27 not levy non-ad valorem assessments on a church or religious
28 institution that is otherwise exempt from ad valorem taxes.

29 (3) (a) For commercial and industrial properties, the non-
30 ad valorem assessments shall be calculated using the combined
31 total square footage of all buildings and structures located on
32 the parcel, regardless of the number of structures. For
33 residential properties, the non-ad valorem assessments shall
34 continue to be applied per residential dwelling unit.

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

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

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

42 3. Five hundred dollars for properties with a
43 predominantly commercial use code up to 950 square feet, with an
44 additional \$0.1544 per square foot in excess of 950 square
feet.

45 4.(e) Five hundred dollars for commercial properties with
46 a predominantly industrial use code up to 950 square feet, with
47 an additional \$0.1544 per square foot in excess of 950 square
48 feet up to 40,000 square feet, with an additional \$0.05 per
49 square foot in excess of 40,000 square feet.

50 5.(d) Thirty dollars and 96 cents for unimproved acreage

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51 up to 3 acres, with an additional \$10.32 per acre in excess of 3
52 acres.

53 (c) For the purposes of this subsection, the term "use
54 code" shall mean the property use classifications assigned by
55 the Santa Rosa County Property Appraiser in accordance with the
56 property use code system established by the Department of
57 Revenue pursuant to chapter 195, Florida Statutes. The district
58 shall rely on such classifications, as reflected on the most
59 recent certified tax roll, when determining the applicable non-
60 ad valorem assessment.

61 **Section 2.** This act shall take effect upon becoming a law.