



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

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

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

49 |       5.(d) Thirty dollars and 96 cents for unimproved acreage  
 50 | up to 3 acres, with an additional \$10.32 per acre in excess of 3

51 | acres.

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

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