

CS/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 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.(e) 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

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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.