

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, as amended by chapter 2024-296, Laws of
 5 Florida; providing an exemption from non-ad valorem
 6 assessments for churches and specified religious
 7 institutions otherwise exempt from ad valorem taxes;
 8 providing calculation methods for non-ad valorem
 9 assessments; revising non-ad valorem assessments for
 10 residential properties; revising non-ad valorem
 11 assessments for industrial properties exceeding 40,000
 12 square feet; defining the term "use code"; providing
 13 an effective date.

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

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 17 Section 1. Subsections (2) and (3) of section 8 of chapter
 18 2017-221, Laws of Florida, as amended by section 1 of chapter
 19 2024-296, Laws of Florida, are amended to read:

20 Section 8. Finances.—

21 (2) The district shall have the authority to levy non-ad
 22 valorem assessments. The methods for assessing and collecting
 23 non-ad valorem assessments, fees, or service charges shall be as
 24 set forth in this charter, chapter 170, Florida Statutes,
 25 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 \$0.13 ~~\$0.1544~~ per
 39 | square foot in excess of 1,600 square feet, with the total
 40 | assessment levied not to exceed \$350.

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 2,500 square feet, with
 44 | an additional \$0.13 per square foot in excess of 2,500 square
 45 | feet.

46 | 4. (c) Five hundred dollars for ~~commercial~~ properties with
 47 | a predominantly industrial use code up to 2,500 ~~950~~ square feet,
 48 | with an additional \$0.13 ~~\$0.1544~~ per square foot in excess of
 49 | 2,500 ~~950~~ square feet up to 40,000 square feet, with an
 50 | additional \$0.05 per square foot in excess of 40,000 square

51 feet.

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

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

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