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CS/HB 4051, Engrossed 1

2026 Legislature

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 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.

14  
 15 Be It Enacted by the Legislature of the State of Florida:

16  
 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,

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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

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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.