

FLORIDA HOUSE OF REPRESENTATIVES FINAL BILL ANALYSIS

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BILL #: [CS/HB 4053](#)

TITLE: Avalon Beach-Mulat Fire Protection District,
Santa Rosa County

SPONSOR(S): Boyles

COMPANION BILL: None

LINKED BILLS: None

RELATED BILLS: None

FINAL HOUSE FLOOR ACTION: 83 Y's 27 N's **GOVERNOR'S ACTION:** Pending

SUMMARY

Effect of the Bill:

The bill revises the procedures for the collection of non-ad valorem assessments by the Avalon Beach-Mulat Fire Protection District (District). Specifically, the bill:

- Creates an exemption for churches and other religious institutions that are exempt from ad valorem taxation.
- Provides that the non-ad valorem assessments for commercial and industrial properties will be calculated using the combined total square footage of all buildings and structures on the parcel.

The bill also revises the maximum non-ad valorem assessment rates the District may impose as follows:

- \$200 for residential properties, with an additional \$0.13 per square foot in excess of 1,600 square feet, subject to a \$350 cap.
- \$500 for commercial properties of up to 2,500 square feet, with an additional \$0.13 per square foot thereafter.
- \$500 for industrial properties of up to 2,500 square feet, with an additional \$0.13 per square foot in excess of 2,500 square feet up to 40,000 square feet and an additional \$0.05 per square foot thereafter.

Fiscal or Economic Impact:

The Economic Impact Statement submitted for the bill estimates a decrease of \$624,914 in District revenues in the first fiscal year after the bill takes effect.

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ANALYSIS

EFFECT OF THE BILL:

The bill revises the procedures for the collection of [non-ad valorem assessments](#) by the [Avalon Beach-Mulat Fire Protection District](#) (District), an independent [special district](#) providing [fire control and rescue services](#) in Santa Rosa County. Specifically, the bill:

- Creates an exemption for [churches and other religious institutions that are exempt from ad valorem taxation](#).
- Provides that the non-ad valorem assessments for commercial and industrial properties will be calculated using the combined total square footage of all buildings and structures on the parcel, regardless of the number of the structures. For residential properties, the non-ad valorem assessment will continue to be applied per residential dwelling unit. (Section [1](#))

The bill also revises the maximum non-ad valorem assessment rates the District may impose as follows:

- \$200 for residential properties, with an additional \$0.13 per square foot in excess of 1,600 square feet, subject to a \$350 cap.
- \$500 for commercial properties of up to 2,500 square feet, with an additional \$0.13 per square foot thereafter.

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- \$500 for industrial properties of up to 2,500 square feet, with an additional \$0.13 per square foot in excess of 2,500 square feet up to 40,000 square feet, with an additional \$0.05 per square foot thereafter. (Section [1](#))

The bill provides that the classification of property as commercial or industrial is based on the property use classifications assigned by the Santa Rosa County Property Appraiser in accordance with the property use code system established by the Department of Revenue. The bill requires the District to use classifications from the most recently certified tax roll when determining the applicable non-ad valorem assessment. (Section [1](#))

Subject to the Governor’s veto powers, the effective date of this bill is upon becoming a law. (Section [2](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Economic Impact Statement submitted for the bill estimates a decrease of \$624,914 in District revenues in the first fiscal year after the bill takes effect.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Special Districts](#)

A “special district” is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary.¹ Special districts are created by general law, special act, local ordinance, or rule of the Governor and Cabinet.² A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district’s charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county.³ Special districts are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law.⁴

Special districts may be classified as dependent or independent based on their relationship with local general-purpose governments. A special district is classified as “dependent” if the governing body of a single county or municipality:

- Serves as governing body of the district;
- Appoints the governing body of the district;
- May remove members of the district’s governing body at-will during their unexpired terms; or
- Approves or can veto the budget of the district.⁵

A district is classified as “independent” if it does not meet any of the above criteria or is located in more than one county, unless the district lies entirely within the boundaries of a single municipality.⁶

¹ See *Halifax Hospital Medical Center v. State of Fla., et al.*, 278 So. 3d 545, 547 (Fla. 2019).

² See [ss. 189.02\(1\), 189.031\(3\)](#), and [190.005\(1\), F.S.](#) See generally [s. 189.012\(6\), F.S.](#)

³ Intergovernmental Affairs Subcommittee, [Local Government Formation Manual](#), p. 56 (last visited Jan. 30, 2026).

⁴ The method of financing a district must be stated in its charter. [Ss. 189.02\(4\)\(g\)](#) and [189.031\(3\), F.S.](#) Independent special districts may be authorized to impose ad valorem taxes as well as non-ad valorem special assessments in the special acts comprising their charters. See, e.g., [ch. 2023-335, s. 1\(6\), Laws of Fla.](#) (East River Ranch Stewardship District). See also, e.g., [ss. 190.021](#) (community development districts), [191.009](#) (independent fire control districts), [197.3631](#) (non-ad valorem assessments), [298.305](#) (water control districts), and [388.221, F.S.](#) (mosquito control). See also [ch. 2004-397, s. 3\(27\), Laws of Fla.](#) (South Broward Hospital District).

⁵ [S. 189.012\(2\), F.S.](#)

⁶ [S. 189.012\(3\), F.S.](#)

Special districts are governed generally by the Uniform Special District Accountability Act (USDAA).⁷ The USDAA centralizes provisions governing special districts and applies to the formation,⁸ governance,⁹ administration,¹⁰ supervision,¹¹ merger,¹² and dissolution¹³ of special districts, unless otherwise expressly provided in law.¹⁴ The USDA/A requires notice and publication of tentative budgets and final budgets.¹⁵ Certain budget amendments are allowed up to 60 days following the end of the fiscal year.¹⁶

Special districts do not possess “home rule” powers and may impose only those taxes, assessments, or fees authorized by special or general law. The special act creating an independent special district may provide for funding from a variety of sources while prohibiting others. For example, ad valorem tax authority is not mandatory for a special district.¹⁷

Independent Special Fire Control Districts

An independent special fire control district is a type of independent special district created by the Legislature for the purpose of providing fire suppression and related activities within the territorial jurisdiction of the district.¹⁸ The Independent Special Fire Control District Act (Act)¹⁹ is intended to provide standards, direction, and procedures for greater uniformity in the operation and governance of these districts, including financing authority, fiscally-responsible service delivery, and election of members to the governing boards for greater public accountability.²⁰ The Act controls over more specific provisions in any special act or general law of local application creating an independent special fire control district’s charter.²¹ The Act requires every independent special fire control district be governed by a five-member board²² and provides for general powers, special powers, and issuance of district bonds and evidences of debt.²³

The Act provides that an independent special fire control district may levy and assess ad valorem taxes on all taxable property in the district to construct, operate, and maintain district facilities and services at a rate not to exceed 3.75 mills, unless a higher amount has been previously authorized by law and approved by the electors of the district.²⁴

An independent special fire control district may levy non-ad valorem assessments to construct, operate, and maintain district facilities and services provided pursuant to the district’s general powers, special powers, any applicable general laws of local application, and a district’s enabling legislation.²⁵ The initial assessment of such a

⁷ [S. 189.01, F.S.](#), but see ch. 190, F.S. (community development districts), ch. 191, F.S. (independent special fire control districts), ch. 298, F.S. (water control districts), ch. 388, F.S. (mosquito control districts), and ch. 582, F.S. (soil and water conservation districts).

⁸ See [ss. 189.02](#) (creation of dependent special districts) and [189.031, F.S.](#) (creation of independent special districts).

⁹ See [s. 189.0311, F.S.](#) (charter requirements for independent special districts).

¹⁰ See [s. 189.019, F.S.](#) (requiring codification of charters incorporating all special acts for the district).

¹¹ See [s. 189.0651, F.S.](#) (oversight for special districts created by special act of the Legislature).

¹² [Ss. 189.071](#) and [189.074, F.S.](#)

¹³ [Ss. 189.071](#) and [189.072, F.S.](#)

¹⁴ See, e.g., [s. 190.004, F.S.](#) (Ch. 190, F.S. as “sole authorization” for creation of community development districts).

¹⁵ [S. 189.016\(4\), F.S.](#)

¹⁶ [S. 189.016\(6\), F.S.](#)

¹⁷ See, e.g., [ch. 2006-354, Laws of Fla.](#) (Argyle Fire District may impose special assessments, but has no ad valorem tax authority).

¹⁸ [S. 191.003\(5\), F.S.](#)

¹⁹ Ch. 191, F.S.

²⁰ [S. 191.002, F.S.](#)

²¹ [S. 191.004, F.S.](#) Provisions in other laws pertaining to district boundaries or geographical sub-districts for electing members to the governing board are excluded from this section. *Id.*

²² [S. 191.005\(1\)\(a\), F.S.](#) A fire control district may continue to be governed by a three-member board if authorized by special act adopted in or after 1997.

²³ [Ss. 191.006, 191.008,](#) and [191.012, F.S.](#)

²⁴ [S. 191.009\(1\), F.S.](#)

²⁵ [S. 191.009\(2\)\(a\), F.S.](#)

levy must be approved by the electors of the district in a referendum. The rate of the assessment is set using an assessment apportionment methodology that meets fair apportionment standards.²⁶ The rate set by the board may not exceed the maximum rates established by special act, county ordinance, the previous year's resolution, or referendum in an amount not to exceed the average annual growth rate in Florida personal income over the previous five years, unless a higher rate is approved by the voters in a referendum.²⁷

Independent special fire control districts are authorized to cooperate and contract with other governmental agencies to provide effective mutual aid, including exercising powers outside the district's boundary in cooperation with another governmental agency that shares such powers in common with the district.²⁸

As a type of independent special district,²⁹ independent special fire control districts are subject to applicable provisions of ch. 189, F.S., the "Uniform Special District Accountability Act."³⁰

[Property Entitled to Charitable, Religious, Scientific, or Literary Exemptions](#)

When calculating ad valorem taxes, a property's value is reduced by any exemptions provided by law, including exemptions for educational, literary, scientific, religious, or charitable purposes.³¹ The Legislature implements these constitutional exemptions and sets forth the criteria to determine whether property is entitled to an exemption.³² These implementation provisions give property appraisers a guide when assessing or exempting property.³³ Ad valorem tax exemptions are strictly construed, with cases of doubt resolved against the applicant.³⁴

In determining whether the use of a property qualifies the property for an educational, literary, scientific, religious, or charitable exemption, the property appraiser must consider the nature and extent of the qualifying activity compared to other activities performed by the organization owning the property, and the availability of the property for use by other qualifying entities.³⁵ Only the portions of the property used predominantly for qualified purposes may be exempt from ad valorem taxation.³⁶ Property owned by an exempt organization used exclusively for exempt purposes is totally exempt from ad valorem taxation.

[Special Assessments and Non-Ad Valorem Assessments](#)

Special assessments are levies against property to pay for an improvement or service that provides a special benefit to the property or properties in question. They are imposed upon the theory that when a local improvement or service enhances the value of neighboring property, that property should pay for the improvement or service in proportion to the benefit it receives.³⁷ This contrasts the common concept of a tax, as an enforced burden imposed on the theory of a state's right to compel all citizens and property therein to contribute to the payment of general government expenses without a return or special benefit to the property.³⁸

Considerable litigation has ensued over the years attempting to determine when a special assessment is a valid levy under home rule authority and not an unauthorized tax. The general rule that has developed is that a special assessment must satisfy a two-pronged test: (1) the improvement or services at issue must provide a special benefit to assessed property; and (2) the assessment must be fairly and reasonably apportioned among the

²⁶ See [s. 191.011\(1\), F.S.](#)

²⁷ [S. 191.009\(2\)\(a\), F.S.](#)

²⁸ [S. 191.006\(13\), F.S.](#)

²⁹ [S. 191.014\(1\), F.S.](#), providing that new districts are created by the Legislature pursuant to [s. 189.031, F.S.](#)

³⁰ [S. 189.031, F.S.](#)

³¹ [Art. VII, s. 3., Fla. Const.](#)

³² Ch. 196, F.S.

³³ *State ex rel. Cragor Co. v. Doss*, 150 Fla. 486, 8 So.2d 15 (1942).

³⁴ *Haines v. St. Petersburg Methodist Home, Inc.*, 173 So.2d 176 (Fla 2d DCA 1965).

³⁵ [S. 196.196\(1\)\(a\)-\(b\), F.S.](#)

³⁶ [S. 196.196\(2\), F.S.](#)

³⁷ *Blake v. City of Tampa*, 156 So. 97, 99 (Fla. 1934).

³⁸ *Id.*

properties that receive the special benefit.³⁹ Generally, special assessments are collected on the annual ad valorem tax bill. Under this statutory collection procedure, the special assessment is characterized as a “non-ad valorem assessment.”⁴⁰

[Avalon Beach-Mulat Fire Protection District](#)

The Avalon Beach-Mulat Fire Protection District (District) is an independent special fire control district in Santa Rosa County created in 1980,⁴¹ and is the descendent of a volunteer fire department founded in 1964.⁴² The charter of the District was re-codified in 2005.⁴³

The District provides emergency and non-emergency services for the preservation of life, property, and the environment, through professional development and dedication.⁴⁴ The District is governed by an elected five-member board that serves four-year terms.⁴⁵

A special act passed in 2024 removed the District’s authority to levy ad valorem taxes and replaced it with the ability to levy non-ad valorem assessments subject to certain limitations.⁴⁶ Those limitations were based on use of the property as follows:

- \$250 for residential properties up to 1,600 square feet, with an additional \$0.1544 per square foot in excess of 1,600 square feet.
- \$30.96 for vacant land.
- \$500 for commercial properties up to 950 square feet, with an additional \$0.1544 per square foot in excess of 950 square feet.
- \$30.96 for unimproved acreage up to three acres, with an additional \$10.32 cents per acre in excess of three acres.⁴⁷

Local Bill Forms

The Florida Constitution prohibits the passage of any special act unless a notice of intention to seek enactment of the bill has been published as provided by general law or the act is conditioned to take effect only upon approval by referendum vote of the electors in the area affected.⁴⁸ A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website⁴⁹ at least 30 days prior to the introduction of the local bill in the House or Senate.⁵⁰ The bill was noticed in the [Navarre Press on December 4, 2025](#).

The House local bill policy requires a completed and signed Local Bill Certification Form and Economic Impact Statement Form be filed with the Clerk of the House at the time the local bill is filed or as soon thereafter as possible.⁵¹ Under the policy, a committee or subcommittee may not consider a local bill unless these forms have been filed. The following forms have been submitted for the bill:

- [Local Bill Certification Form](#)

³⁹ *City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992), modified sub nom. *Collier Cty. v. State*, 733 So. 2d 1012 (Fla. 1999), and holding modified by *Sarasota Cty. v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180 (Fla. 1995)

⁴⁰ [S. 197.3632\(1\)\(d\), F.S.](#)

⁴¹ Ch. 80-608, Laws of Fla.

⁴² Avalon Fire Rescue, [History](#) (last visited Jan. 30, 2026).

⁴³ [Ch. 2005-347, Laws of Fla.](#)

⁴⁴ Avalon Fire Rescue, [Avalon Fire Rescue District](#) (last visited Jan. 30, 2026).

⁴⁵ [Ch. 2005-347, Laws of Fla.](#) See also [s. 191.005\(1\)\(a\), F.S.](#)

⁴⁶ [Ch. 2005-347, ss. 3\(2\)\(1\) and 3\(3\), Laws of Fla.](#), as amended by [ch. 2024-297, s. 1, Laws of Fla.](#)

⁴⁷ [Ch. 2005-347, s. 3\(3\), Laws of Fla.](#), as amended by [ch. 2024-297, s. 1, Laws of Fla.](#)

⁴⁸ [Art. III, s. 10, Fla. Const.](#)

⁴⁹ [S. 50.0311\(2\), F.S.](#)

⁵⁰ [S. 11.02, F.S.](#) If there is no newspaper circulated throughout or published in the county and no publicly accessible website has been designated, notice must be posted for at least 30 days in at least three public places in the county, one of which must be at the courthouse.

⁵¹ Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Jan. 30, 2026).

- [Economic Impact Statement Form](#)