

CS/HB 4053

2026

A bill to be entitled  
An act relating to the Avalon Beach-Mulat Fire Protection District, Santa Rosa County; amending chapter 2005-347, Laws of Florida, as amended by chapter 2024-297, 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. Section 3 of section 3 of chapter 2005-347, Laws of Florida, as amended by section 1 of chapter 2024-297, Laws of Florida, is amended to read:

Section 3. Procedures for the levy and collection of non-ad valorem assessments.—

(1) The district is authorized to levy and enforce non-ad valorem assessments in accordance with chapters 170, 189, 191, and 197, Florida Statutes, as amended from time to time.

However, the district may not levy and enforce non-ad valorem

26 assessments on a church or religious institution that is  
27 otherwise exempt from ad valorem taxes.

28 (2) (a) For commercial and industrial properties, the non-  
29 ad valorem assessments shall be calculated using the combined  
30 total square footage of all buildings and structures located on  
31 the parcel, regardless of the number of structures. For  
32 residential properties, the non-ad valorem assessments shall  
33 continue to be applied per residential dwelling unit.

34 (b) The non-ad valorem assessments may be levied up to the  
35 following maximum amounts:

36 1.(a) Two hundred fifty dollars for residential properties  
37 ~~up to 1,600 square feet, with an additional \$0.1544 per square~~  
38 ~~feet in excess of 1,600 square feet.~~

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

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

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

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

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

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