

ENROLLED

CS/HB 4053, Engrossed 1

2026 Legislature

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 2 An act relating to the Avalon Beach-Mulat Fire
 3 Protection District, Santa Rosa County; amending
 4 chapter 2005-347, Laws of Florida, as amended by
 5 chapter 2024-297, Laws of Florida; providing an
 6 exemption from non-ad valorem assessments for churches
 7 and specified religious institutions otherwise exempt
 8 from ad valorem taxes; providing calculation methods
 9 for non-ad valorem assessments; revising non-ad
 10 valorem assessments for residential properties;
 11 revising non-ad valorem assessments for industrial
 12 properties exceeding 40,000 square feet; defining the
 13 term "use code"; providing an effective date.

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

16
 17 Section 1. Section 3 of section 3 of chapter 2005-347,
 18 Laws of Florida, as amended by section 1 of chapter 2024-297,
 19 Laws of Florida, is amended to read:

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

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

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

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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 \$0.13 ~~\$0.1544~~ per
 38 square foot in excess of 1,600 square feet, with the total
 39 assessment levied not to exceed \$350.

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

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

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

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

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