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## **Finance and Tax Committee**

Tuesday, April 7, 2015

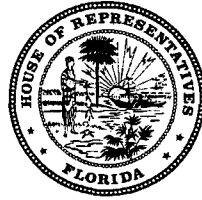
1:30 p.m. – 4:00 p.m.

Morris Hall

**MEETING PACKET**

# The Florida House of Representatives

## Finance and Tax Committee



**Steve Crisafulli**  
Speaker

**Matt Gaetz**  
Chair

### AGENDA

April 7, 2015  
1:30 p.m. – 4:00 p.m.  
Morris Hall

- I. Call to Order/Roll Call
- II. Chair's Opening Remarks
- III. ***Consideration of the following bills:***  
HB 833 Ad Valorem Taxation by Diaz, M.  
CS/HB 1203 Cedar Hammock Fire Control District, Manatee County by Local Government  
Affairs Subcommittee, Steube
- IV. Discussion of Pari-Mutuel Tax Credit Programs
- V. Closing Remarks and Adjournment



## HOUSE OF REPRESENTATIVES STAFF ANALYSIS

**BILL #:** HB 833 Ad Valorem Taxation  
**SPONSOR(S):** Diaz, Jr.  
**TIED BILLS:** IDEN./SIM. BILLS: SB 278

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Local Government Affairs Subcommittee	11 Y, 0 N	Zaborske	Miller
2) Finance & Tax Committee		Dugan <i>RD</i>	Langston <i>[Signature]</i>
3) Local & Federal Affairs Committee			

### SUMMARY ANALYSIS

Downtown Development Authorities (DDAs) are special districts created to plan, coordinate, and assist in implementing, revitalizing, and redeveloping a specific downtown area of a city.

HB 833 amends s. 166.0497, F.S., to provide certain statutory authority to the governing body of a municipality that created a Downtown Development Authority (DDA) pursuant ch. 65-1090, Laws of Florida. Specifically, the bill:

- Authorizes the governing body to levy up to a 0.5 mill ad valorem tax on real and personal property in such a DDA for the purpose of financing the DDA's operation. In doing so, the bill affirms current authority codified in Miami municipal ordinances, as allowed by the Legislature in 1971.
- Limits such DDA's millage as provided in s. 200.001(8)(d), F.S. which provides that dependent special district millage, when added to the governing body to which it is dependent, shall not exceed the allowable maximum millage for that governing body.

The Revenue Estimating Conference reviewed similar language and determined that this bill does not have a fiscal impact.

The act shall take effect July 1, 2015.

## FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

#### A. EFFECT OF PROPOSED CHANGES:

##### Background

Downtown Development Authorities (DDAs) are special districts<sup>1</sup> created to plan, coordinate, and assist in implementing, revitalizing, and redeveloping a specific downtown area of a city.<sup>2</sup> Florida currently has 14 active DDAs.<sup>3</sup>

In 1965 the Legislature, with the passage of Chapter 65-1090, Laws of Fla., first authorized DDAs to remediate blighted business areas, halt further deterioration, and revitalize the central business districts of the larger cities where those conditions exist.<sup>4</sup> Chapter 65-1090, Laws of Fla.:

- Authorized municipalities with a population over 250,000 to establish a DDA with certain enumerated powers.<sup>5</sup>
- Provided that DDAs would be governed by a five-member board appointed by the municipality's governing body and chaired by the municipality's mayor.<sup>6</sup>
- Authorized the DDA's governing body to levy up to a 0.5 mill ad valorem tax on all real and personal property in the downtown district.<sup>7</sup>

Chapter 65-1090, Laws of Fla., was enacted under the authority of the 1885 State Constitution. While still under the authority of the 1885 Constitution, using the authority in Chapter 65-1090, Laws of Fla., the City of Miami in 1967 created a DDA, which it authorized to levy an ad valorem tax.<sup>8</sup> Three other DDAs also were created prior to the 1968 Constitution, but they were created by special acts: Fort Lauderdale,<sup>9</sup> Ocala,<sup>10</sup> and West Palm Beach.<sup>11</sup> The City of Miami was the only municipality to create a DDA pursuant to Chapter 65-1090, Laws of Fla.

The 1885 State Constitution, with the exception of county school taxes and county school district taxes (ss. 8 and 10, Art. XII), did not limit the millage a county, municipality, or special district could levy for ad valorem taxes. The Florida Constitution of 1968 added a provision limiting the millage rate for municipalities to ten mills.<sup>12</sup> That same provision also prohibits most special districts from levying ad valorem taxes upon the assessed value of real estate and tangible personal property unless the millage is "approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation."<sup>13</sup> The 1968 Constitution additionally provides that "[t]ax millages authorized in . . . special

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<sup>1</sup> See ss. 189.01-189.082, F.S. (the "Uniform Special District Accountability Act," setting forth general provisions for the definition, creation, and operation of special districts).

<sup>2</sup> S. 380.031(5), F.S. (defining "Downtown development authority" as "a local governmental agency established under part III of chapter 163 or created with similar powers and responsibilities by special act for the purpose of planning, coordinating, and assisting in the implementation, revitalization, and redevelopment of a specific downtown area of a city.").

<sup>3</sup> The Special District Information Program within the Department of Economic Opportunity serves as the clearinghouse for special district information, and maintains a list of special districts categorized by function. Dep't of Economic Opportunity, Div. of Cmty. Dev., Special Dist. Accountability Program, *Official List of Special Districts Online*, available at <https://dca.deo.myflorida.com/fhcd/sdip/OfficialListdeo/> (last visited 03/15/2015).

<sup>4</sup> Ch. 65-1090, s.1, Laws of Fla.

<sup>5</sup> *Id.*

<sup>6</sup> *Id.* at s. 4.

<sup>7</sup> *Id.* at s.11.

<sup>8</sup> Part II, ch. 14, City of Miami, Code of Ordinances (1965).

<sup>9</sup> Ch. 65-1541, Laws of Fla.

<sup>10</sup> Ch. 67-1782, Laws of Fla.

<sup>11</sup> Ch. 67-2170, Laws of Fla.

<sup>12</sup> Art. VII s.9(b), Fla. Const.

<sup>13</sup> Art. VII s.9(b), Fla. Const.

districts, on the date this revision becomes effective, may be continued until reduced by law”<sup>14</sup> and that “[a]d valorem taxing power vested by law in special districts existing when this revision becomes effective shall not be abrogated by Section 9(b) of Article VII herein, but such powers, except to the extent necessary to pay outstanding debts may be restricted or withdrawn by law.”<sup>15</sup>

The 1968 State Constitution also granted cities and counties broad home rule authority, making general laws of local application, like Chapter 65-1090, Laws of Fla., obsolete.<sup>16</sup> For municipalities, in particular, as the Florida Supreme Court has explained, before the 1968 Constitution grant of home rule power, “municipalities were creature of legislative grace [and, therefore,] were inherently powerless, absent a specific grant of power from the legislature[, and t]he clear purpose of the 1968 revision . . . was to give the municipalities inherent power to meet municipal needs.”<sup>17</sup> Further, “[t]he legislature’s retained power is now one of limitation rather than one of grace, but it remains an all-pervasive power, nonetheless.”<sup>18</sup>

Accordingly, in 1971, the Legislature repealed many general laws of local application passed between 1921 and 1970, including Chapter 65-1090, Laws of Fla.<sup>19</sup> The Legislature declared that those repealed laws “shall become an ordinance of that municipality on the effective date of this act, subject to modification or repeal as are other ordinances.”<sup>20</sup> The Act became effective on May 12, 1971.<sup>21</sup>

The Code of Ordinances for the City of Miami continues to authorize up to a 0.5 mill ad valorem tax on all real and personal property in the downtown district, providing in pertinent part:

The city commission is authorized to levy an additional ad valorem tax on all real and personal property in the downtown district as described in this article, not exceeding one-half mill on the dollar valuation of such property, for the purpose of financing the operation of the downtown development authority. This levy of one-half mill per dollar ad valorem tax shall be in addition to the regular ad valorem taxes and special assessments for improvements imposed by the city commission.<sup>22</sup>

In 1999, the Legislature established by general law procedures by which the Miami DDA could alter, amend, or expand its boundaries.<sup>23</sup>

Litigation currently is pending challenging the legality of the ad valorem tax levied by the City of Miami’s DDA.<sup>24</sup>

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<sup>14</sup> Art. XII, s. 2, Fla. Const.

<sup>15</sup> Art. XII, s. 15, Fla. Const.

<sup>16</sup> Art. VIII, ss.1 & 2(b), Fla. Const. (granting home rule power of counties and municipalities, respectively).

<sup>17</sup> *Lake Worth Utilities v. City of Lake Worth*, 468 So.2d 215, 217 (Fla. 1985).

<sup>18</sup> *Id.*

<sup>19</sup> Ch. 71-29, s. 2, Laws of Fla.

<sup>20</sup> *Id.* at s. 3(3).

<sup>21</sup> Ch. 71-29, at 117, Laws of Fla. In addition to the DDAs previously mentioned, Delray Beach, by special act, also created a DDA prior to the repeal. Ch. 71-604, Laws of Fla.

<sup>22</sup> Part II, ch. 14, art. II, div. 2, s.14-60, City of Miami, Code of Ordinances (1965).

<sup>23</sup> Ch. 99-208, Laws of Fla. (as codified at s. 166.0497, F.S.).

<sup>24</sup> *Milan Investment Group v. City of Miami*, Consolidated Case No. 3D14-540 (Fla. 3d DCA), docket for each of the four pending cases is available at

[http://jweb.flcourts.org/pls/ds/ds\\_cases\\_person?psReportStyle=Display&psCourt=3&psSearchType=&psHow=contains&psRole=party&pnPersonId=137532&psButton=Submit](http://jweb.flcourts.org/pls/ds/ds_cases_person?psReportStyle=Display&psCourt=3&psSearchType=&psHow=contains&psRole=party&pnPersonId=137532&psButton=Submit) (last visited 03/17/2015). In *Milan Investment Group v. City of Miami*, 50 So. 3d 662 (Fla. 3d DCA 2011), the court held that the statute of limitations had run to challenge the boundaries of Miami’s DDA. The court in that case did not decide the merits of the challenge to the legality of the DDA’s levy of ad valorem taxes, but notes that “[t]he City has the authorization, but not an obligation, to impose the special levy of up to half-mill to fund the DDA [and i]t makes that decision year by year.” *Id.* at 664.

## Municipal Millage Rates

The State Constitution authorizes municipalities to levy ad valorem taxes, upon the assessed value of real estate and tangible personal property not in excess of ten mills.<sup>25</sup> Municipal millages are composed of a general nonvoted millage, a municipal debt service millage, a general voted millage, and a dependent special district millage.<sup>26</sup>

Section 200.001(5), F.S., provides that dependent special district millage shall be that millage rate set by the governing body of a municipality, which shall be identified as to the area covered; as to the taxing authority to which the district is dependent; and as to whether authorized by a special act, authorized by a special act and approved by the electors, authorized pursuant to s. 15, Art. XII, Fla. Const, authorized by s. 125.01(1)(q), F.S., or otherwise authorized.

A dependent special district is as any special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.<sup>27</sup>

In general, an independent special district is a special district that is not a dependent special district as defined above, or a district that includes more than one county unless the district lies wholly within the boundaries of a single municipality.<sup>28</sup> By statute, for the purpose of fixing millage, Miami DDA is treated as an independent special district.<sup>29</sup> The millage rate levied by the Miami DDA for the fiscal year beginning October 1, 2014, and ending September 30, 2015, is 0.4780 mills.<sup>30</sup>

## **Effect of Proposed Changes**

HB 833 provides certain statutory authority to the governing body of a municipality that created a Downtown Development Authority (DDA) pursuant ch. 65-1090, Laws of Florida. In particular, the bill authorizes the governing body to levy up to a 0.5 mill ad valorem tax on real and personal property in such DDAs for the purpose of financing the DDA's operation. In doing so, the bill affirms current authority codified in Miami municipal ordinances, as allowed by the Legislature in 1971. The bill limits the millage of such DDA's as provided in s. 200.001(8)(d), F.S. That statutory provision cross-references the definition of dependent special district and provides that dependent special district millage, when added to the governing body to which it is dependent, shall not exceed the allowable maximum millage for that governing body.

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<sup>25</sup> Art. VII, s. 9(b), Fla. Const. See s. 200.081, F.S. ("No municipality shall levy ad valorem taxes against real property and tangible personal property in excess of 10 mills, except for voted levies.")

<sup>26</sup> S. 200.001(2), F.S.

<sup>27</sup> S. 189.012(2)(a)-(d), F.S.

<sup>28</sup> S. 189.012(3), F.S.

<sup>29</sup> S. 200.001(8)(e), F.S. (defining "[i]ndependent special district" as "an independent special district as defined in s. 189.012, with the exception of a downtown development authority established prior to the effective date of the 1968 State Constitution as an independent body . . . if the district levies a millage authorized as of the effective date of the 1968 State Constitution[, independent special district millage authorized as of the date the 1968 State Constitution became effective need not be so approved, pursuant to s. 2, Art. XII of the State Constitution]").

<sup>30</sup> Office of the Miami Dade Property Appraiser, 2014 Adopted Millage Rates, available at [http://www.miamidade.gov/pa/millage\\_tables.asp](http://www.miamidade.gov/pa/millage_tables.asp) (last visited 03/15/2015).

**B. SECTION DIRECTORY:**

Section 1: Amends s. 166.0497, F.S., authorizing certain Downtown Development Authorities (DDA) to levy up to a 0.5 mill ad valorem tax on real and personal property for the purpose of financing the DDA's operation, with a limitation on the DDA's millage as prescribed in s. 200.001(8)(d).

Section 2: This act shall take effect July 1, 2015.

**II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT**

**A. FISCAL IMPACT ON STATE GOVERNMENT:**

1. Revenues:

None.

2. Expenditures:

None.

**B. FISCAL IMPACT ON LOCAL GOVERNMENTS:**

1. Revenues:

On March 13, 2015, the Revenue Estimating Conference reviewed similar language (SB 278) and determined that this bill does not have a fiscal impact.

2. Expenditures:

None.

**C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:**

None.

**D. FISCAL COMMENTS:**

None.

**III. COMMENTS**

**A. CONSTITUTIONAL ISSUES:**

1. Applicability of Municipality/County Mandates Provision:

Not applicable. This bill does not appear to require counties or municipalities to spend funds or take action requiring the expenditure of funds; reduce the authority that counties or municipalities have to raise revenues in the aggregate; or reduce the percentage of state tax shared with counties or municipalities.

2. Other:

Section 9(b), Art. VII, of the 1968 Constitution prohibits most special districts from levying ad valorem taxes upon the assessed value of real estate and tangible personal property unless the millage is "approved by vote of the electors who are owners of freeholds therein not wholly exempt from



taxation.”<sup>31</sup> Such approval by the electors would be required for a DDA to levy millage pursuant to any current law. Those DDA’s in existence and lawfully levying an ad valorem tax prior to the 1968 Constitution, may have the authority under the Florida Constitution, notwithstanding s. 9(b), Art. VII, of the 1968 Constitution, to levy ad valorem taxes.<sup>32</sup> The 1968 Constitution provides in s. 2, Art. XII, that “[t]ax millages authorized in . . . special districts, on the date this revision becomes effective, may be continued until reduced by law.”<sup>33</sup> It also provides in s. 15, Art. XII, that “[a]d valorem taxing power vested by law in special districts existing when this revision becomes effective shall not be abrogated by Section 9(b) of Article VII . . . , but such powers, except to the extent necessary to pay outstanding debts may be restricted or withdrawn by law.”<sup>34</sup> It has not been decided in a reported decision whether the 1971 repeal of Chapter 65-1090, Laws of Fla., under this provision would operate as the withdrawing by law of such authority because the repealing law declared that the repealed laws “shall become an ordinance of that municipality on the effective date of this act, subject to modification or repeal as are other ordinances.”<sup>35</sup> If an ad valorem tax levied prior to 1968 is not saved by ss. 2 or 15 of Art. XII of the 1968 Constitution, then it appears that tax may only be levied with electoral approval.<sup>36</sup>

Article 3, section 10 of the Florida Constitution provides:

No special law shall be passed unless notice of intention to seek enactment thereof has been published in the manner provided by general law. Such notice shall not be necessary when the law, except the provision for referendum, is conditioned to become effective only upon approval by vote of the electors of the area affected.

The Florida Constitution defines a special law as a special or local law.<sup>37</sup> As explained by case law: a special law is one relating to, or designed to operate upon, particular persons or things, or one that purports to operate upon classified persons or things when classification is not permissible or the classification adopted is illegal; a local law is one relating to, or designed to operate only in, a specifically indicated part of the State, or one that purports to operate within classified territory when classification is not permissible or the classification is illegal.<sup>38</sup>

Although the Supreme Court of Florida has recognized that the Legislature has wide discretion in establishing statutory classification schemes,<sup>39</sup> “[a] statute is invalid if ‘the descriptive technique is employed merely for identification rather than classification.’”<sup>40</sup> In determining whether the class of persons regulated by a statute is open so as to make the statute a general law as opposed to a special law that requires enactment in accordance with State constitutional provisions, the question “is not whether it is imaginable or theoretically possible that the law might be applied to others, but whether it is reasonable to expect that it will.”<sup>41</sup>

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<sup>31</sup> Art. VII s.9(b), Fla. Const.

<sup>32</sup> Art. VII s.9(b), Fla. Const.

<sup>33</sup> Art. XII, s. 2, Fla. Const.

<sup>34</sup> Art. XII, s. 15, Fla. Const.

<sup>35</sup> *Id.* at s. 3(3).

<sup>36</sup> *Cf. Hillsborough County v. Tampa Port Authority*, 563 So. 2d 1108 (Fla. 2d DCA 1990) (holding that because the independent special district possessed taxing powers before 1968, the savings provisions of article XII, sections 2 and 15 of the Florida Constitution apply and the district was authorized to levy or compel the County Board to levy ad valorem tax up to .5 mill on its behalf).

<sup>37</sup> Fla. Const. art X, s. 12(g).

<sup>38</sup> *Lawnwood Medical Center Inc. v. Seeger, M.D.*, 959 So. 2d 1222 (Fla. 1<sup>st</sup> DCA 2007) *affirmed by* 990 So.2d 503 (Fla. 2008).

<sup>39</sup> *Dep’t of Business Regulation v. Classic Mile, Inc.*, 541 So.2d 1155 (Fla. 1989); *Shelton v. Reeder*, 121 So2d 145 (Fla. 1960).

<sup>40</sup> *City of Miami v. McGrath*, 824 So. 2d 143, 150 (Fla. 2002) (citing *West Flagler Kennel Club, Inc. v. Florida State Racing Commission*, 153 So.2d 5 (Fla.1963)).

<sup>41</sup> *State, Dep’t of Bus. & Prof’l Regulation, Div. of Pari-Mutuel Wagering v. Gulfstream Park Racing Ass’n, Inc.*, 912 So. 2d 616 (Fla. Dist. Ct. App. 2005) *aff’d sub nom. Florida Dep’t of Bus. & Prof’l Regulation v. Gulfstream Park Racing Ass’n, Inc.*, 967 So. 2d 802 (Fla. 2007).

**B. RULE-MAKING AUTHORITY:**

The bill neither authorizes nor requires implementation by executive branch rulemaking.

**C. DRAFTING ISSUES OR OTHER COMMENTS:**

HB 833 allows a governing body to levy an ad valorem tax on all real and *personal* property. The bill does not limit the taxing authority to *tangible* personal property. The State Constitution provides that municipalities and special districts "may be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution."<sup>42</sup>

**IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES**

1                                   A bill to be entitled  
 2           An act relating to ad valorem taxation; amending s.  
 3           166.0497, F.S.; authorizing the governing body of a  
 4           municipality that has a downtown development district  
 5           to levy an ad valorem tax on the district property for  
 6           certain purposes; establishing a cap on the millage  
 7           rate; providing an effective date.

8  
 9   Be It Enacted by the Legislature of the State of Florida:

10  
 11           Section 1. Subsection (3) is added to section 166.0497,  
 12           Florida Statutes, to read:

13           166.0497 Alteration, amendment, or expansion of  
 14           established downtown development district; procedures;  
 15           authorization to levy ad valorem tax.-

16           (3) The governing body may levy an ad valorem tax on all  
 17           real and personal property in each downtown development district  
 18           not to exceed one-half mill on the dollar valuation of such  
 19           property, for the purpose of financing the operation of the  
 20           district. Each district's millage shall be limited as provided  
 21           in s. 200.001(8)(d).

22           Section 2. This act shall take effect July 1, 2015.

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION \_\_\_\_\_ (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

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1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative Diaz, M. offered the following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

6 Section 1. Section 189.056, Florida Statutes, is created  
7 to read:

8 189.056 Downtown development districts; ad valorem  
9 taxation.—

10 (1) It is the intent of the Legislature to encourage the  
11 revitalization of downtown areas within large municipalities  
12 where the societal ills associated with urban blight are most  
13 prevalent. However, in recognition of the traditionally broad  
14 home rule power exercised by charter counties, the Legislature  
15 intends that this section apply only to certain counties.

16 (2) The governing body of a municipality with a population  
17 of more than 400,000, as determined by the Office of Economic

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 833 (2015)

Amendment No. 1

18 and Demographic Research, and located in a county as defined in  
19 s. 125.011(1) may, by ordinance, levy an ad valorem tax of up to  
20 0.475 mills on the taxable value of all real and personal  
21 property located in a downtown development district to help  
22 finance the operation of the district. The district's millage  
23 may not exceed 0.475 mills and may not exceed the limitations  
24 contained in s. 200.001(8)(d) for dependent special districts.

25 Section 2. This act shall take effective July 1, 2015.  
26

27 -----  
28 T I T L E A M E N D M E N T

29 Remove everything before the enacting clause and insert:


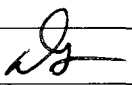
30 A bill to be entitled

31 An act relating to downtown development districts;  
32 creating s. 189.056, F.S.; providing legislative  
33 intent; authorizing municipalities larger than a  
34 certain size located in home rule counties to assess  
35 an ad valorem tax on certain property in downtown  
36 development districts; limiting the downtown  
37 development district's ad valorem millage rate;  
38 providing an effective date.



## HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

**BILL #:** CS/HB 1203 Cedar Hammock Fire Control District, Manatee County  
**SPONSOR(S):** Local Government Affairs Subcommittee, Steube  
**TIED BILLS:** IDEN./SIM. BILLS:

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Local Government Affairs Subcommittee	13 Y, 0 N, As CS	Miller	Miller
2) Finance & Tax Committee		Pewitt 	Langston 
3) Local & Federal Affairs Committee			

### SUMMARY ANALYSIS

HB 1203 amends the special acts comprising the charter of the Cedar Hammock Fire Control District to incorporate a number of changes since the charter was recodified in 2000. The changes include:

- Revising the district's boundary description;
- Revising terms and conditions resulting from a successful merger with another fire control district in 2007;
- Codifying referendum results authorizing the District to increase impact fees;
- Codifying referendum results authorizing the District to impose annual ad valorem taxes at a rate not to exceed 3.75 mills;
- Revising the terms pertaining to the District's authority to levy non-ad valorem assessments, including the Board's authority to adjust rates under general law;
- Removing the schedule of non-ad valorem assessments provided in the charter in 2000; and
- Authorizing the Board to adopt a local preference in competitive bidding as part of a District procurement policy.

The Economic Impact Statement submitted with the bill indicates no changes in revenues or expenditures because of the bill.

The bill takes effect upon becoming law.

## FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

#### A. EFFECT OF PROPOSED CHANGES:

##### **Present Situation**

##### Ch. 191, F.S.: Independent Special Fire Control Districts

An independent special fire control district is a type of independent special district<sup>1</sup> created by the Legislature for the purpose of providing fire suppression and related activities within the territorial jurisdiction of the district.<sup>2</sup> Chapter 191, F.S., the "Independent Special Fire Control District Act," 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.<sup>3</sup> Chapter 191 controls over more specific provisions in any special act or general law of local application creating a district's charter.<sup>4</sup> The Chapter requires every district be governed by a five member board<sup>5</sup> and provides for:

- General powers;<sup>6</sup>
- Special powers;<sup>7</sup>
- Authority and procedures for the assessment and collection of ad valorem taxes;<sup>8</sup>
- Authority and procedures for the imposition, levy and collection of non-ad valorem assessments, charges, and fees such as impact fees;<sup>9</sup> and
- Issuance of district bonds and evidence of debt.<sup>10</sup>

The territorial boundaries of an independent special fire control district may be modified, extended, or enlarged with the approval or ratification of the Legislature.<sup>11</sup>

##### *Ad Valorem Taxation*

Independent special fire control districts are authorized to levy and assess ad valorem taxes on all taxable property in the district. Ad valorem assessments for operating expenses, exclusive of debt service on bonds, cannot exceed 3.75 mills unless a higher rate was previously authorized by law and approved by referendum of the qualified voters in the district.<sup>12</sup> Under the statute, a referendum is not required to levy ad valorem taxes in an amount previously authorized by general or special law.

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<sup>1</sup> A "special district" is "a local unit of special purpose...government within a limited boundary, created by general law, special act, local ordinance, or by rule of the Governor and Cabinet." S. 189.012(6), F.S. An "independent special district" is characterized by having a governing body the members of which are not identical in membership to, nor all appointed by, nor any removable at will by, the governing body of a single county or municipality, and the district budget cannot be affirmed or vetoed by the governing body of a single county or municipality. S. 189.012(3), F.S. As a type of independent special district, independent special fire control districts are also subject to applicable provisions of Chapter 189, F.S. S. 191.003(5), F.S.

<sup>2</sup> S. 191.003(5), F.S.

<sup>3</sup> Ch. 97-256, s. 2, Laws of FL, codified as s. 191.002, F.S.

<sup>4</sup> 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 excepted from this section.

<sup>5</sup> S. 191.005(1)(a), F.S.

<sup>6</sup> S. 191.006, F.S. For example, the power to sue and be sued in the name of the district, the power to contract, and the power of eminent domain.

<sup>7</sup> S. 191.008, F.S.

<sup>8</sup> Ss. 191.006(14) & 191.009(1), F.S.

<sup>9</sup> Ss. 191.006(11), (15), 191.009(2), (3), (4), 191.011, F.S.

<sup>10</sup> S. 191.012, F.S.

<sup>11</sup> S. 191.014(2), F.S.

<sup>12</sup> S. 191.009(1), F.S.



### *Non-Ad Valorem Assessments*

The charters of all independent special districts must provide for the collection of annual non-ad valorem assessments<sup>13</sup> pursuant to ch. 197, F.S., or monthly assessments pursuant to ch. 170, F.S.<sup>14</sup> Independent special fire control districts are authorized to levy non-ad valorem assessments for facilities and services authorized under ch. 191, F.S., as well as the district's enabling legislation.<sup>15</sup> While a district may be authorized to provide emergency medical and transport services,<sup>16</sup> a district levying a non-ad valorem assessment for such services must cease collecting ad valorem taxes for the same services.<sup>17</sup> To levy non-ad valorem assessments, the district board must follow the specific statutory procedures,<sup>18</sup> including adopting by resolution an assessment roll and detailed description of the relevant services, expenses, lands subject to assessment, and other required factors.<sup>19</sup>

### *Impact Fees*

The board of an independent fire control district may adopt a schedule of impact fees for new construction if so authorized by special act or other general law and if the general purpose local government has not adopted an impact fee for fire services that is distributed to the district for construction within that government's boundaries.<sup>20</sup> Impact fees must be kept separate from other revenues and used exclusively to acquire, purchase, or construct new facilities needed to provide fire and emergency services to new construction.

### *Local Preference in Procurement*

Agencies, universities, colleges, school districts, or other political subdivisions of the state (excluding counties and municipalities) are required to give certain preferences to vendors located in Florida when purchasing personal property through competitive solicitation.<sup>21</sup> Unless otherwise prohibited, local entities including special districts may be authorized to give preferences to local vendors in such competitive bidding.<sup>22</sup> However, special districts may provide a local preference in procurement only if duly authorized by general or special law.<sup>23</sup>

### Cedar Hammock Fire Control District

Cedar Hammock Fire Control District (District) is an independent fire control district in Manatee County first created and authorized by the Legislature in 1957.<sup>24</sup> Operating four fire stations in a 25 square mile

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<sup>13</sup> Special assessments levied to defray the costs of particular services within a specified area, not based on the values of properties within that area (non-ad valorem assessments), are valid if 1) the particular service provides a special benefit to the assessed properties, and 2) the assessment for the service is properly apportioned. *Lake County v. Water Oak Management Corporation*, 695 So. 2d 667, 669 (Fla. 1997).

<sup>14</sup> S. 189.05, F.S.

<sup>15</sup> S. 191.009(2)(a), F.S.

<sup>16</sup> S. 191.008(1), F.S. The provision of such services is recognized as benefitting all the real property within the district. S. 191.009(2)(b)2., F.S. See also *Lake County v. Water Oak Management Corporation*, supra at 695 So. 2d 669-670.

<sup>17</sup> S. 191.009(2)(b)1., F.S.

<sup>18</sup> S. 191.011, F.S.

<sup>19</sup> S. 191.011(2), F.S.

<sup>20</sup> S. 191.009(4), F.S.

<sup>21</sup> S. 287.084, F.S.

<sup>22</sup> *City of Port Orange v. Leechase Corporation*, 430 So. 2d 534, 535 (Fla. 5th DCA 1983).

<sup>23</sup> See Op. Atty. Gen. 2012-034; *Adolphus v. Baskin*, 116 So. 225, 95 Fla. 603, 605 (1928).

<sup>24</sup> Ch. 57-1546, Laws of Fla.

area, the District serves a seasonal population between 50,000 – 70,000 and responds to over 5,000 emergency calls annually.<sup>25</sup>

For fiscal year 2014-2015 the District has a total budget of \$10,055,887. Ad valorem taxes are imposed at a millage rate of 1.3 mills, projected to generate \$2,721,449 in revenues. The primary source of District funding is non-ad valorem assessments, projected to generate \$6,315,794 during the fiscal year. By resolution, the District board adopted the schedule of non-ad valorem assessment rates for 2014.<sup>26</sup> The District also projects collecting \$12,000 in impact fees.<sup>27</sup>

Since its adoption, the District charter was subject to numerous subsequent amendments.<sup>28</sup> In 1997 the Legislature created ch. 191, F.S.,<sup>29</sup> for the purpose of providing greater uniformity in the law under which all independent fire control districts were to operate.<sup>30</sup> The new statute included a requirement for each existing independent fire control district to recodify its charters, including all amendments, into a single charter document no later than December 1, 2004.<sup>31</sup>

The purpose of recodification was to collect all of a district's special acts "so that its special acts may be codified into a single act for reenactment by the Legislature..."<sup>32</sup> The District prepared and submitted a draft recodification in 2000, subsequently passed by the Legislature.<sup>33</sup> The charter authorized ad valorem taxation by the District but did not provide a specific millage rate to be imposed.<sup>34</sup> The charter also provided a schedule for rates of non-ad valorem assessments imposed to fund district activities<sup>35</sup> as well as criteria for imposing impact fees for new construction.<sup>36</sup> The charter was silent on preferring local vendors in competitive bids.

In a 2002 referendum the District voters approved the imposition of ad valorem taxes at the maximum rate of 3.75 mills.<sup>37</sup> A 2005 act amended the charter provision on impact fees, deleting the specific

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<sup>25</sup> Cedar Hammock Fire Control District webpage, "Office of the Chief," at <http://chfr.org/personnel/operations/a-day-in-the-life-of-a-ff/office-of-the-chief/> (accessed 3/21/2015).

<sup>26</sup> Cedar Hammock Fire Control District Resolution 2014-07, "Adoption of the 2014 Non-Ad Valorem Fire Assessment Rate," a copy of which is attached as Appendix A.

<sup>27</sup> "Final Budget Summary, Cedar Hammock Fire Control District, Fiscal Year 2014-2015," at <http://chfr.org/budget/> (accessed 3/21/2015).

<sup>28</sup> See, chapters 57-1546, 59-1537, 59-1538, 61-2453, 65-1897, 71-759, 72-613, 72-614, 75-429, 79-507, 81-433, 82-326, 84-478, 85-450, 88-486, 89-483, and 90-454, Laws of FL.

<sup>29</sup> Ch. 97-256, Laws of FL.

<sup>30</sup> Ch. 97-256, s. 2, Laws of FL, codified as s. 191.002, F.S.

<sup>31</sup> S. 191.015, F.S.

<sup>32</sup> Id. The full text of the statute states: "Each fire control district existing on the effective date of this section, by December 1, 2004, shall submit to the Legislature a draft codified charter, at its expense, so that its special acts may be codified into a single act *for reenactment by the Legislature*, if there is more than one special act for the district. The Legislature may adopt a schedule for individual district codification. *Any codified act relating to a district, which act is submitted to the Legislature for reenactment*, shall provide for the repeal of all prior special acts of the Legislature relating to the district. The codified act shall be filed with the Department of Economic Opportunity pursuant to s. 189.016(2)." (emphasis supplied)

<sup>33</sup> Ch. 2000-391, Laws of FL.

<sup>34</sup> Ch. 2000-391, s. 3, Laws of FL. Section 7 of the recodified charter stated: "Section 7. Other district powers, functions, and duties.--In addition to any powers set forth in this act, the district shall hold all powers, functions, and duties set forth in chapters 189, 191, and 197, Florida Statutes, as they may be amended from time to time, including, but not limited to, ad valorem taxation, bond issuance, other revenue-raising capabilities, budget preparation and approval, liens and foreclosure of liens, use of tax deeds and tax certificates as appropriate for non-ad valorem assessments, and contractual agreements. The district may be financed by any method established in this act, chapter 189, Florida Statutes, or chapter 191, Florida Statutes, or any other applicable general or special law, as they may be amended from time to time."

<sup>35</sup> Ch. 2000-391, s. 3, Laws of FL, charter s. 5.

<sup>36</sup> Ch. 2000-391, s. 3, Laws of FL, charter s. 6.

<sup>37</sup> In Resolution 2002-03, the District Board approved a request for the Manatee County Supervisor of Elections to include on the ballot for the general election a ballot question for the electors in the District to decide whether to authorize the express authority for the District to levy ad valorem taxes at the rate of no more than 3.75 mills.

schedule of impact fees in the charter and providing generally for the board to establish a schedule of impact fees under ch. 191, F.S.<sup>38</sup>

Resolution 2006-03 adopted by the District board in 2006 resulted in a referendum on a proposed merger with Whitfield Fire Control District, approved by the voters.<sup>39</sup> In 2007 the District and Whitfield merged and submitted the merged charter for review and passage by the Legislature. In recognizing the merger and expanded territory of the District, the Legislature adopted a law restating the charter and revising the boundaries of the District<sup>40</sup> but retaining the original 2000 text of the impact fee provision.<sup>41</sup>

Chapter 93-352, Laws of Fla., as amended by ch. 94-373, Laws of Fla., required a number of independent fire control districts in Manatee County, including the District, to be governed by 5 member boards elected as provided in ch. 191, F.S.<sup>42</sup> The provisions of these acts are substantively included in the present District charter.<sup>43</sup>

### **Effect of Proposed Changes**

The bill provides a new description for the present boundaries of the District, according to the revision prepared by Darrell E. Gerken PSM, Inc.<sup>44</sup> The bill revises existing terms of the District's charter to eliminate obsolete language pertaining to the completed merger with the Whitfield Fire Control District.

The bill codifies the results of the 2002 and 2006 referenda to expressly provide the existing authority of the District to impose ad valorem taxes is capped at 3.75 mills. The provisions for non-ad valorem assessments are updated to incorporate the statutory authority for the board to revise the rates annually by resolution and to delete the original schedule of assessments included in the charter in 2000.

The bill confirms the current non-ad valorem assessment rates charged by the District by specifically referencing Cedar Hammock Fire Control District Resolution 2014-07.

The bill updates the District's authority to impose impact fees to conform with that adopted by referendum in 2004. Finally, the bill provides the District with authority for its board to adopt by resolution a procurement policy granting a preference to vendors located in Manatee County in competitive bids for goods, services, or personal property.

## **B. SECTION DIRECTORY:**

Section 1: Amends the special laws comprising the District's charter to update the boundary description of the District, eliminate obsolete language, provide a maximum 3.75 mills rate for ad valorem taxes levied by the District as approved by prior referenda, revise and update the terms for the District to impose non-ad valorem assessments by expressly referencing Resolution 2014-07, delete the original schedule of non-ad valorem assessments included in the charter in 2000, update the District's authority to impose impact fees as approved by prior referendum, and to add new authority for the

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<sup>38</sup> Ch. 2005-297, Laws of FL.

<sup>39</sup> The ballot question contained in Resolution 2006-03 referred to a continuation of the District's authority for ad valorem taxes not to exceed 3.75 mills.

<sup>40</sup> Ch. 2007-283, Laws of FL.

<sup>41</sup> As a subsequent enactment, ch. 2007-283, s. 1, Laws of Fla., charter s. 6, could be construed as replacing the 2005 modification of the impact fee section with the original 2000 text.

<sup>42</sup> S. 191.005(1)(a), F.S.

<sup>43</sup> Ch. 2000-391, s. 1, Laws of Fla., as amended by ch. 2007-283, s. 1, Laws of Fla.

<sup>44</sup> The firm was engaged to prepare a new boundary description for the District, according to that letter of January 27, 2015, from William J. McAllister, President of the engineering firm, to Jeffrey S. Hoyle, Fire Chief. A copy of the explanation is attached as Appendix B.

District by resolution of the board to grant local preferences in the procurement of goods, services, or personal property.

Section 2: Revises ch. 93-352, s. 1, Laws of Fla., as amended by ch. 94-373, Laws of Fla., to delete Cedar Hammock Fire Control District.

Section 3: Provides the act takes effect upon becoming law.

## II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes  No

IF YES, WHEN? January 22, 2015

WHERE? Bradenton Herald, Bradenton, Manatee County, FL

B. REFERENDUM(S) REQUIRED? Yes  No

IF YES, WHEN?

C. LOCAL BILL CERTIFICATION FILED? Yes, attached  No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached  No

## III. COMMENTS

A. CONSTITUTIONAL ISSUES:

None.

B. RULE-MAKING AUTHORITY:

The bill neither provides authority for, nor requires implementation by, executive branch rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

## IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

On March 25, 2015, the Local Government Affairs Subcommittee adopted an amendment and reported the bill favorably as a committee substitute. The amendment correct a number of technical errors in the bill as originally drafted and included a specific reference to the current non-ad valorem assessments established by the District board in District Resolution 2014-07.

This analysis is drafted to the bill as amended and reported as a committee substitute by the Local Government Affairs Subcommittee.

**APPENDIX A – RESOLUTION 2014-07**

**CEDAR HAMMOCK FIRE CONTROL DISTRICT  
RESOLUTION 2014-07**

**ADOPTION OF THE 2014 NON-AD VALOREM FIRE ASSESSMENT RATE**

**WHEREAS**, the Cedar Hammock Fire Control District is a tax supported special purpose district authorized under the provisions of Florida Statutes Chapter 191 and FL Special Acts, Chapter 2007-283 as amended, and is empowered by the Florida Legislature to charge a fire assessment on all taxable real property; and,

**WHEREAS**, the Board of Fire Commissioners held properly advertised public hearings on May 8, 2014 and September 10, 2014, in accordance with Section (5) of Chapter 2007-283 FL Special Acts; and,

**WHEREAS**, the provisions of Chapter 2007-283 FL Special Acts require that the Board of Fire Commissioners adopt by resolution the fire assessment rates to be charged to each category of taxable real property prior to June 1st of the tax year for which the assessment is to be levied; and,

**WHEREAS**, pursuant to Chapter 191.009(2) F.S., the rates to be charged may exceed the maximum rates established within the District’s special act in an amount not to exceed the average annual growth rate in Florida personal income over the previous five (5) years; and,

**NOW THEREFORE BE IT RESOLVED**, that the rates for Fire Assessments within the Cedar Hammock Fire Control District for the 2014 tax year shall be as follows:

Category	Use Codes	Rates
<b><u>Residential</u></b>		
<u>Vacant Platted Lot</u>	0000, 0001, 0002 & 0004, 0130	\$11.25 Per Lot
<u>Vacant Platted Lot more than 10 acres</u>	0131	\$11.25 Per Acre
<u>Vacant Unplatted Parcel less than 10 acres</u>	0010	\$11.25 Per Acre
<u>Single Family Residential</u>	0100, 0108, 0164, 0464, 0500	\$159.80 Per Square Foot
The base assessment for all residential buildings and structures shall be \$159.80 for the first 1000 square feet in the dwelling unit. The schedule for all square footage above 1000 square feet is \$0.000 per square foot.		
<u>Residential Condominia</u>	0400, 0402 & 0403, 0410	
Shall be assessed per dwelling unit as follows:		
	1. Units located on the first, second and third floors	\$159.80 Per Dwelling Unit
	2. Units located on the fourth and fifth floors	\$184.07 Per Dwelling Unit
	3. Units located on a floor above a fifth floor	\$197.56 Per Dwelling Unit
<u>Multi-Family Residential</u>	0110, 0300, 0600, 0700, 0701, 0702, 0710, 0800, 0801, 0803, & 0805	
Shall be assessed as follows:		
	1. Units located on the first, second and third floors	\$159.80 Per Dwelling Unit
	2. Units located on the fourth and fifth floors	\$184.07 Per Dwelling Unit
	3. Units located on a floor above a fifth floor	\$197.56 Per Dwelling Unit
<u>Mobile Homes</u>	0005, 0200, 0201, 0202, 0203, 0204, 0205, 0264, 0411, 0412, 0413, 0501, 0502, & 0503	\$159.80 Per Unit

<u>Mobile Home Parks</u>	2802	\$159.80 Per Unit
Travel Trailers & Travel Trailer Spaces (as determined by override)		\$106.61 Per Unit
<u>Residential portion of mixed use</u> (as determined by override)	1200, 1201, 1202, 1203, 1204, & 1205	\$106.61 Per Unit
<u>Any other Residential Unit</u>		\$159.80 Per Unit

Residential Common Areas 0033 & 0133

Common elements of a residential subdivision, as determined by the Property Appraiser, that are utilized exclusively for the benefit of the lot owners within the subdivision, regardless of ownership, shall have the non-ad valorem prorated and included in the assessment of all the lots within the residential subdivision pursuant to §193.0234, Florida Statutes. The assessment of the common elements of a residential subdivision shall be determined by the size of the lot and/or the size and type of buildings and structures pursuant to this assessment schedule.

Commercial/Industrial

*Vacant Platted Lot	1000, 1001, 1004, 4000, & 7000	\$11.25 Per Lot
*Golf Courses and Driving Ranges (as determined by override)	3800	\$11.25 Per Acre

*\*(except that not more than \$2,000.00 shall be assessed against any one parcel)*

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$281.97 for the first 1000 square feet on a parcel. The total square foot figure in the case of multi-floor/multi-story buildings and structures is the sum total of the square feet per floor. The schedule for all square footage above 1000 square feet is as follows:

Category	Use Codes	Rates
Mercantile	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1201, 1202, 1203, 1204, 1205, 1230, 1264, 1300, 1400, 1500, 1600, 1604, & 2900	\$0.0919 Per Sq.Ft.
Business	1700, 1704, 1800, 1804, 1900, 1904, 2200, 2300, 2500, 2600, 3000 & 3600	\$0.1461 Per Sq.Ft.
Assembly	2100, 3100, 3200, 3300, 3400, 3500, 3510, 3700, 3900, 3901, 3902, 3903, 7600, 7700 & 7900	\$0.1131 Per Sq.Ft.
Factory/Industrial	4100, 4101, 4400, 4500, 4600, 4700 & 9100	\$0.0438 Per Sq.Ft.
Storage	2000, 2002, 2003, 2004, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805, & 4900	\$0.1418 Per Sq.Ft.

Hazardous (H)	4200, 4300, & 4800	\$0.1915 Per Sq.Ft.
Institutional (I)	7200, 7210, 7300, 7400, 7500 & 7800	\$0.0523 Per Sq.Ft.

**Acreage/Agricultural:**

\*Unsubdivided Acreage      5000, 5100, 5200, 5220, 5300, 5350, 5375, 5400, 5500, 5600, 5700, 5800, 5900, 6000, 6100, 6200, 6300, 6400, 6500, 6600, 6606, 6610, 6700, 6800, 6900, 9200, 9600, 9700, & 9900      \$11.25 Per Acre

\*Unsubdivided Acreage with Improvements      5001, 5101, 5201, 5301, 5351, 5376, 5401, 5501, 5601, 5701, 5801, 5901, 6001, 6101, 6201, 6301, 6401, 6501, 6601, 6701, 6801, 6901, 9901, & 9902      \$11.25 Per Acre

The base assessment for all buildings and structures on unsubdivided acreage shall be \$281.97 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1461 per square foot.

**\*(except that not more than \$2,000.00 shall be assessed against any one parcel)**

**Exempted:**

The following parcels are hereby exempted from the non-ad valorem fire assessment:

Category	Use Codes	Rates
Vacant Unusable Tract	0009, 1009, & 1033	\$0.00
Churches & Parsonages	7100 & 7101	\$0.00
Forest, Parks, Recreation Area	8082 & 8200	\$0.00
Public Schools, Colleges, Hospitals	8083, 8084, 8085, 8300, 8400, & 8500	\$0.00
County, State, Federal, Municipal	8086, 8087, 8088, 8089, 8600, 8700, 8800, & 8900	\$0.00
Military	8081 & 8100	\$0.00
Railroads	9800	\$0.00
Subsurface Right & Rights-of-Way	9300 & 9400	\$0.00
Rivers, Lakes, & Submerged Lands	9500	\$0.00
Personal Total Exemptions	2100 – Herma/Para/Quadriplegic	\$0.00
	2200 – Total/Permanent Disabled Veteran	\$0.00
	2500 – Confined to a Wheelchair	\$0.00
	2580 – Totally Blind	\$0.00


Leasehold Interest, Government Owned (9000 & 9002) with or without buildings and structures are not exempt and shall be assessed according to the proper category of residential, commercial/ industrial or acreage/agriculture.

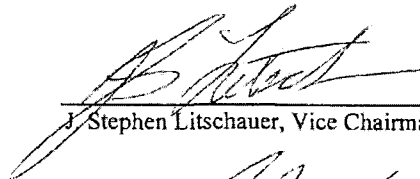
**BE IT FURTHER RESOLVED**, the Board of Fire Commissioners hereby authorizes Fire Chief Jeff Hoyle to review the fire assessment roll and note any corrections and/or adjustments to the fire assessment levy against each parcel of property within the District. Such authorization includes the authority and direction for Fire Chief Jeff Hoyle to transmit the fire assessment roll, including corrections and/or adjustments to the Manatee County Property Appraiser for the purpose of placing such levy on the county tax roll.


Adopted the 10<sup>th</sup> day of September 2014, upon a motion at a Public Hearing.


Attest:

  
Daniel N. Brunner, Commissioner/Secretary

  
Diane M. Bennett, Chairman

  
Stephen Litschauer, Vice Chairman

  
Thomas P. Flynn, Commissioner

  
Michael B. Holderness, Commissioner



APPENDIX B – 1/27/2015 SURVEYOR LETTER



**DARRELL E. GERKEN PSM, INC.**  
**PROFESSIONAL SURVEYORS AND MAPPERS**

1721 Independence Boulevard, Suite A-3, Sarasota, FL 34234 941.924.7465

January 27, 2015

Mr. Jeffrey S. Hoyle, Fire Chief  
Cedar Hammock Fire Rescue  
5200 26th Street West  
Bradenton, Florida 34207

RE: Revisions to Cedar Hammock Fire District description.

Dear Mr. Hoyle:

Our firm was recently engaged by the District to compose a new description of the Cedar Hammock Fire District. This letter is to address the modifications our firm made to the existing description. A short explanation of each of the revisions are as follows:

- The Point of Beginning was changed to the Northeast Corner of Section 2, Township 35 South, Range 17 East as the entirety of the District lies within Township 35 South, Range 17 East.
- Rather than simply "South...to Bowlees Creek", the east lines of Sections 2, 11, 14, and 23 were referenced for clarity.
- The existing description states "South to the SE corner of the center line of Bowlees Creek, that point being located in Section 23...", is a bit unclear. The new description states "to a point on the centerline of Bowlees Creek" and deletes the reference to being in Section 23 as the point is actually on the east line of Section 23.
- We moved the "Less" portion of the description to the end of the metes and bounds section.
- The existing description states "meander the shore line of Sarasota Bay ... to the West line of Section 7", which in our opinion did not look correct based on the Township Map. It looks as though the shore line intersects the west line of Section 18. Both the west lines of Sections 7 and 18 are on the West line of Range 17 East. To simplify we used the reference to the West line of Range 17 East.
- Rather than simply "North", we referenced "North along the West Range Line of Range 17" for clarity.
- The reference in the existing description to Cortez Road did not seem to add anything significant to the description so it was deleted.
- Rather than reference the south lines of Sections 31 through 35, Township 34 South, Range 17 East, we referenced the South line of Township 34 South for brevity.

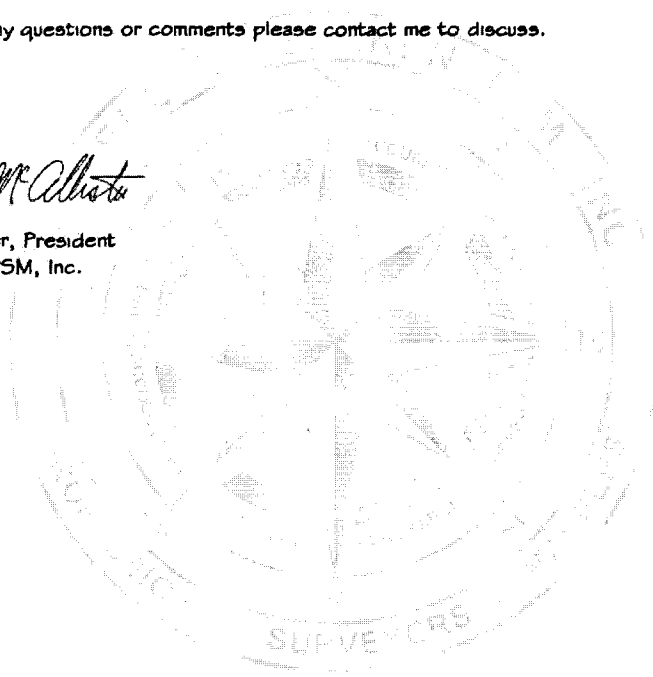
- The reference to Lessing out the lands annexed by the City of Bradenton remained the same.
- As to the "Less the lands within Trailer Estates Subdivisions...", the First Addition to Trailer Estates was added to this section to cover all lands lying within the Trailer Estates Subdivisions.
- The reference to "Together with Block B of Trailer Estates..." remained the same.
- The "Together With" section addressing the property owned by the Sarasota Manatee Airport Authority was revised based on input from the Authority and their counsel.

Should you have any questions or comments please contact me to discuss.

Sincerely,



William J. McAllister, President  
Darrell E. Gerken PSM, Inc.



DARRELL E. GERKEN PSM, INC

PROFESSIONAL SURVEYORS & MAPPERS

**HOUSE OF REPRESENTATIVES  
2015 LOCAL BILL AMENDMENT FORM**

***Prior to consideration of a substantive amendment to a local bill, the chair of the legislative delegation must certify, by signing this Amendment Form, that the amendment is approved by a majority of the legislative delegation. House local bill policy does not require a delegation meeting to formally approve an amendment. All substantive committee, subcommittee, and floor amendments must be accompanied by a completed original Amendment Form which has been provided to and reviewed by Local Government Affairs Subcommittee staff prior to consideration. An Amendment Form is not required for technical amendments.***

**BILL NUMBER:** CS/HB 1203 - Cedar Hammock Fire Control District, Manatee County

**SPONSOR(S):** Rep. Greg Steube

**RELATING TO:** Cedar Hammock Fire Control District, Manatee County

[Indicate Area Affected (City, County or Special District) and Subject]

**SPONSOR OF AMENDMENT:** Rep. Steube HD 73

**CONTACT PERSON:** Annalee Morris (Leg Aide HD 73)

**PHONE NO:** 850-321-3306      **E-MAIL:** annalee.morris@myfloridahouse.gov

**REVIEWED BY STAFF OF THE LOCAL GOVERNMENT AFFAIRS SUBCOMMITTEE**



\*Must Be Checked\*

**BRIEF DESCRIPTION OF AMENDMENT:**

*(Attach additional page(s) if necessary)*

Please See Attachment

**I. REASON/NEED FOR AMENDMENT:**

*(Attach additional page(s) if necessary)*

Please See Attachment

**II. NOTICE REQUIREMENTS**

A. Is the amendment consistent with the published notice of intent to seek enactment of the local bill?

YES     NO     NOT APPLICABLE

B. If the amendment is not consistent with the published notice, does the amendment require voter approval in order for the bill to become effective?

YES     NO     NOT APPLICABLE

**DOES THE AMENDMENT ALTER THE ECONOMIC IMPACT OF THE BILL?**

YES  NO

**NOTE:** If the amendment alters the economic impact of the bill, a revised Economic Impact Statement describing the impact of the amendment must be submitted to the Local Government Affairs Subcommittee prior to consideration of the amendment.

**III. HAS THE AMENDMENT AS DESCRIBED ABOVE BEEN APPROVED BY A MAJORITY OF THE DELEGATION?**

YES  NO  UNANIMOUSLY APPROVED

  
\_\_\_\_\_  
Delegation Chair (Original Signature)

April 2, 2015

\_\_\_\_\_  
Date

Rep. Greg Steube

\_\_\_\_\_  
Print Name of Delegation Chair

**2015 Local Bill Amendment Form (Attachment as referenced in Form for CS/HB 1203 Cedar Hammock Fire Control District, Manatee County Florida)**

**Brief Description of Amendment:**

The amendment removes lines 419-423, Section 14 of CS/HB 1203-Cedar Hammock Fire Control District.

Lines 419-423, currently reads:

“Section 14. Procurement; local preferences.—The district board shall have the power and authority to adopt by resolution a district procurement policy that grants a local preference in competitive bids for goods, services, or personal property to vendors or businesses located within Manatee County.”

**I. Reason/Need for Amendment:**

Lines 419-423 are being removed at the suggestion of staff and the Cedar Hammock Fire Control District is in agreement. Special districts may provide a local preference in procurement only if duly authorized by general or special law

Page 3 of the Staff Analysis Local Government Affairs Subcommittee (published on 3/26/2015 11:53 am) states,

“Local Preference in Procurement:

Agencies, universities, colleges, school districts, or other political subdivisions of the state (excluding counties and municipalities) are required to give certain preferences to vendors located in Florida when purchasing personal property through competitive solicitation.<sup>21</sup> Unless otherwise prohibited, local entities including special districts may be authorized to give preferences to local vendors in such competitive bidding.<sup>22</sup> However, special districts may provide a local preference in procurement only if duly authorized by general or special law.<sup>23</sup>”

<sup>21</sup> S. 287.084, F.S.

<sup>22</sup> *City of Port Orange v. Leechase Corporation*, 430 So. 2d 534, 535 (Fla. 5th DCA 1983).

<sup>23</sup> See Op. Atty. Gen. 2012-034; *Adolphus v. Baskin*, 116 So. 225, 95 Fla. 603, 605 (1928).

1 A bill to be entitled

2 An act relating to the Cedar Hammock Fire Control  
 3 District, Manatee County; amending chapter 2000-391,  
 4 Laws of Florida, as amended; revising boundaries;  
 5 providing for a five-member board; removing obsolete  
 6 provisions; providing for ad valorem assessments, non-  
 7 ad valorem assessments, and impact fees; deleting  
 8 schedule of non-ad valorem assessments; providing for  
 9 local preference in competitive bids; amending chapter  
 10 93-352, Laws of Florida, as amended; removing a  
 11 reference to the district; providing an effective  
 12 date.

13  
 14 Be It Enacted by the Legislature of the State of Florida:

15  
 16 Section 1. Section 3 of chapter 2000-391, Laws of Florida,  
 17 as amended by chapters 2005-297 and 2007-283, Laws of Florida,  
 18 is amended to read:

19 Section 1. Incorporation.—All of the unincorporated lands  
 20 in Manatee County, as described in this act, shall be  
 21 incorporated into an independent special fire control district.  
 22 Said special fire control district shall be a public municipal  
 23 corporation under the name of Cedar Hammock Fire Control  
 24 District. The district is organized and exists for all purposes  
 25 set forth in this act and chapters 189 and 191, Florida  
 26 Statutes. The district was created by special act in 1957 and

27 | its charter may be amended only by special act of the  
 28 | Legislature.

29 |       Section 2. Jurisdiction.—The lands to be incorporated  
 30 | within the Cedar Hammock Fire Control District are located in  
 31 | Manatee County, Florida, and are described as follows:

32 |  
 33 |       BEGIN AT THE NORTHEAST CORNER OF SECTION 2, TOWNSHIP  
 34 |       35 SOUTH, RANGE 17 EAST; THENCE SOUTH ALONG THE EAST  
 35 |       LINES OF SECTIONS 2, 11, 14, AND 23, TOWNSHIP 35  
 36 |       SOUTH, RANGE 17 EAST TO A POINT ON THE CENTERLINE OF  
 37 |       BOWLEES CREEK; THENCE WESTERLY ALONG SAID CENTERLINE  
 38 |       TO THE SHORELINE OF SARASOTA BAY; THENCE MEANDERING  
 39 |       SAID SHORELINE IN A WESTERLY AND NORTHWESTERLY  
 40 |       DIRECTION TO A POINT WHERE THE SHORELINE INTERSECTS  
 41 |       THE WEST LINE OF RANGE 17 EAST; THENCE NORTH ALONG THE  
 42 |       WEST LINE OF SAID RANGE 17 EAST TO THE SHORELINE OF  
 43 |       PALMA SOLA BAY; THENCE MEANDER SAID SHORELINE IN A  
 44 |       NORTHEASTERLY, NORTHERLY AND NORTHWESTERLY DIRECTION  
 45 |       TO A POINT WHERE THE SHORELINE INTERSECTS THE SOUTH  
 46 |       LINE OF TOWNSHIP 34 SOUTH; THENCE EAST ALONG THE SOUTH  
 47 |       LINE OF SAID TOWNSHIP 34 SOUTH TO THE POINT OF  
 48 |       BEGINNING.

49 |  
 50 |       LESS:

51 |  
 52 |       THOSE LANDS ANNEXED BY THE CITY OF BRADENTON AFTER

53        ADOPTION OF CHAPTER 57-1546, LAWS OF FLORIDA.  
54  
55        LESS:  
56  
57        THE LANDS WITHIN TRAILER ESTATES, RECORDED IN PLAT  
58        BOOK 8 AT PAGE 138, FIRST ADDITION TO TRAILER ESTATES,  
59        RECORDED IN PLAT BOOK 9 AT PAGE 71, AND SECOND  
60        ADDITION TO TRAILER ESTATES, RECORDED IN PLAT BOOK 9  
61        AT PAGE 61, ALL IN THE PUBLIC RECORDS OF MANATEE  
62        COUNTY, FLORIDA.  
63  
64        TOGETHER WITH:  
65  
66        BLOCK B, TRAILER ESTATES, RECORDED IN PLAT BOOK 8 AT  
67        PAGE 138, PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA.  
68  
69        TOGETHER WITH:  
70  
71        THAT PART OF SECTIONS 23 AND 26, TOWNSHIP 35 SOUTH,  
72        RANGE 17 EAST LYING SOUTH OF BOWLEES CREEK; THE WEST  
73        HALF OF SECTION 25, TOWNSHIP 35 SOUTH, RANGE 17 EAST,  
74        ALL OF SECTION 35, TOWNSHIP 35 SOUTH, RANGE 17 EAST,  
75        AND THE WEST HALF OF SECTION 36, TOWNSHIP 35 SOUTH,  
76        RANGE 17 EAST, LESS ANY LANDS OWNED BY THE SARASOTA  
77        MANATEE AIRPORT AUTHORITY LOCATED EASTERLY OR  
78        SOUTHERLY OF THE PERIMETER FENCE OF THE AIR OPERATIONS



79        AREA OF THE SARASOTA BRADENTON INTERNATIONAL AIRPORT  
 80        AS DESIGNATED ON THE FEDERAL AVIATION ADMINISTRATION  
 81        (FAA) APPROVED AIRPORT LAYOUT PLAN, AS AMENDED FROM  
 82        TIME TO TIME, PURSUANT TO 49 U.S. CODE SS.  
 83        47107(A) (16).

84  
 85        ~~Begin at SE corner of Section 35, Township 34, Range~~  
 86        ~~17 East, thence South to the SE corner of the center~~  
 87        ~~line of Bowlees Creek, that point being located in~~  
 88        ~~Section 23, Township 34, Range 17 East; Thence~~  
 89        ~~Westerly along the center line of said Bowlees Creek~~  
 90        ~~to the waters of Sarasota Bay;~~

91  
 92        ~~Less and excepting all the lands within Trailer~~  
 93        ~~Estates Subdivisions, as shown in Plat Book 8, Pages~~  
 94        ~~138, 139, 140, and 141, and in Plat Book 9, Page 61, of~~  
 95        ~~the Public Records of Manatee County, Florida.~~

96  
 97        ~~Thence meander the shore line of Sarasota Bay in a~~  
 98        ~~Westerly and Northwesterly direction to point where~~  
 99        ~~said shore line intersects the West line of Section 7,~~  
 100        ~~Township 35, Range 17 East, thence North along said~~  
 101        ~~section line to intersection of said section line with~~  
 102        ~~Cortez Road (State Road 684), thence continue North to~~  
 103        ~~the waters of Palma Sola Bay, meander the shore of~~  
 104        ~~Palma Sola Bay in an easterly, Northeasterly,~~

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

105 ~~Northwesterly, and Northerly direction to point where~~  
 106 ~~shore line intersects the South line of Section 31,~~  
 107 ~~Township 34, Range 17 East, thence East along South~~  
 108 ~~line of Section 31, 32, 33, 34, 35, Township 34, Range~~  
 109 ~~17 East to Point of Beginning, less those lands~~  
 110 ~~annexed by the City of Bradenton after the adoption of~~  
 111 ~~Chapter 57-1546, Laws of Florida.~~

112  
 113 ~~Together with Block B, Trailer Estates recorded in~~  
 114 ~~Plat Book 8, Page 141 of the Public Records of Manatee~~  
 115 ~~County, Florida.~~

116  
 117 ~~Together with all of Section 23 South of Bowles Creek,~~  
 118 ~~the West 1/2 of Section 25, Township 35 South, Range~~  
 119 ~~17 East, all of Section 26 South of Bowles Creek, and~~  
 120 ~~all of Sections 35 and 36, Township 35 South, Range 17~~  
 121 ~~East less any and all land owned by Sarasota-Manatee~~  
 122 ~~County Joint Airport Authority.~~

123  
 124 Section 3. Merger; district authority.—The Whitfield Fire  
 125 Control District, created pursuant to chapter 67-914, Laws of  
 126 Florida, as amended, was ~~is~~ merged into the Cedar Hammock Fire  
 127 Control District pursuant to chapter 2007-283, Laws of Florida.  
 128 The Cedar Hammock Fire Control District is granted the authority  
 129 to provide fire control and emergency medical services; levy and  
 130 collect taxes, assessments, and fees; and administer fire rescue

131 programs and services within the district's amended boundary  
 132 pursuant to chapter 2000-391, Laws of Florida, chapter 191,  
 133 Florida Statutes, and applicable laws and as approved by  
 134 district electors on September 5, 2006.

135 Section 4. Governing board.—

136 ~~(1) Upon the effective date of this act, the business and~~  
 137 ~~affairs of the district shall be conducted and administered by a~~  
 138 ~~seven-member board of fire commissioners consisting of the five~~  
 139 ~~elected fire commissioners of the Cedar Hammock Fire Control~~  
 140 ~~District and the elected commissioners from seats 2 and 5 of the~~  
 141 ~~Whitfield Fire Control District. The term of these seven seats~~  
 142 ~~shall expire upon the election of the new board of fire~~  
 143 ~~commissioners on November 4, 2008, pursuant to subsection (2).~~

144 (1)(2) Effective November 4, 2008, In accordance with  
 145 chapter 191, Florida Statutes, the business and affairs of the  
 146 district shall be conducted and administered by a five-member  
 147 board of fire commissioners elected pursuant to chapter 191,  
 148 Florida Statutes, by the electors of the district in a  
 149 nonpartisan election held at the time and in the manner  
 150 prescribed for holding general elections in s. section  
 151 189.405(2)(a), Florida Statutes. Each member of the board shall  
 152 be elected for a term of 4 years and shall serve until his or  
 153 her successor assumes office, ~~except that the initial term for~~  
 154 ~~seats 2 and 4 shall be 2 years, with all subsequent terms being~~  
 155 ~~4 years.~~

156 (2)(3) The office of each board member is designated as a

157 seat on the board, distinguished from each of the other seats by  
 158 a numeral: 1, 2, 3, 4, or 5. Each candidate must designate, at  
 159 the time he or she qualifies, the seat on the board for which he  
 160 or she is qualifying. The name of each candidate who qualifies  
 161 shall be included on the ballot in a way that clearly indicates  
 162 the seat for which he or she is a candidate. The candidate for  
 163 each seat who receives the most votes shall be elected to the  
 164 board.

165 (3)~~(4)~~ In accordance with chapter 191, Florida Statutes,  
 166 each member of the board must be a qualified elector at the time  
 167 he or she qualifies and continually throughout his or her term.

168 (4)~~(5)~~ Each elected member shall assume office 10 days  
 169 following the member's election. Annually, within 60 days after  
 170 the newly elected members have taken office, the board shall  
 171 organize by electing from its members a chair, a vice chair, a  
 172 secretary, and a treasurer. The positions of secretary and  
 173 treasurer may be held by one member.

174 (5)~~(6)~~ Members of the board may each be paid a salary or  
 175 honorarium to be determined by at least a majority plus one vote  
 176 of the board, pursuant to chapter 191, Florida Statutes.

177 (6)~~(7)~~ If a vacancy occurs on the board due to the  
 178 resignation, death, or removal of a board member or the failure  
 179 of anyone to qualify for a board seat, the remaining members may  
 180 appoint a qualified person to fill the seat until the next  
 181 general election, at which time an election shall be held to  
 182 fill the vacancy for the remaining term, if any.

183        ~~(7)(8)~~ The procedures for conducting district elections or  
 184 referenda and for qualification of electors shall be pursuant to  
 185 chapters 189 and 191, Florida Statutes.

186        ~~(8)(9)~~ The board shall have those administrative duties  
 187 set forth in this act and chapters 189 and 191, Florida  
 188 Statutes, ~~as they may be amended from time to time.~~

189        Section 5. Ad valorem taxation.-The board shall continue  
 190 to have the right, power, and authority to levy annually an ad  
 191 valorem tax against the taxable real estate within the district  
 192 to provide funds for the purposes of the district in an amount  
 193 not to exceed 3.75 mills, as approved by district electors by  
 194 referendum in September 2002 and September 2006. The district  
 195 shall levy and collect ad valorem taxes in accordance with  
 196 applicable general law, including chapter 200, Florida Statutes.

197        Section 6.5. Authority to levy non-ad valorem  
 198 assessments.-Said district shall have the right, power, and  
 199 authority to levy non-ad valorem assessments as defined in s.  
 200 ~~section~~ 197.3632, Florida Statutes, against the taxable real  
 201 estate lying within its territorial bounds in order to provide  
 202 funds for the purpose of the district. The rate of such  
 203 assessments shall be fixed annually by a resolution of the board  
 204 of commissioners after the conduct of a public hearing. Such  
 205 non-ad valorem assessments may be imposed, collected, and  
 206 enforced pursuant to the provisions of ss. sections 197.363-  
 207 197.3635, Florida Statutes.

208        Section 7. Non-ad valorem assessments.-The non-ad valorem

209 assessment rates that the district currently charges pursuant to  
 210 Cedar Hammock Fire Control District Resolution 2014-07, adopted  
 211 September 10, 2014, are hereby confirmed. In accordance with s.  
 212 191.009, Florida Statutes, the district shall continue to have  
 213 the right, power, and authority to levy non-ad valorem  
 214 assessments as defined in s. 197.3632, Florida Statutes, against  
 215 the taxable real estate lying within its territorial bounds in  
 216 order to provide funds for the purpose of the district. Non-ad  
 217 valorem assessments shall be imposed, collected, and enforced  
 218 pursuant to s. 191.011, Florida Statutes. The rate of such  
 219 assessments shall be fixed annually by a resolution of the board  
 220 of commissioners after conducting a public hearing.  
 221 Notwithstanding the foregoing, the board may amend its  
 222 assessment rates in accordance with s. 191.009, Florida  
 223 Statutes. The methods for assessing and collecting non-ad  
 224 valorem assessments shall be in the manner set forth in this act  
 225 or chapter 170, chapter 189, chapter 191, or chapter 197,  
 226 Florida Statutes. The district is authorized to levy and enforce  
 227 non-ad valorem assessments in accordance with chapters 170, 189,  
 228 191, and 197, Florida Statutes.

229 ~~Section 6. Schedule of non-ad valorem assessments. The~~  
 230 ~~assessment procedures and amounts, as set forth herein,~~  
 231 ~~represent the manner to be followed and the maximum allowable~~  
 232 ~~rates that may be charged by the district. For assessment~~  
 233 ~~purposes, all property within the district shall be divided into~~  
 234 ~~three general classifications: vacant parcels, residential~~

235 ~~parcels, and commercial/industrial parcels.~~

236 ~~(1) Vacant parcels shall include all parcels that are~~  
 237 ~~essentially undeveloped and are usually classified by the~~  
 238 ~~property appraiser as use code types 0000, 1000, 4000, 9900, and~~  
 239 ~~5000 through 6900. The maximum annual assessment for these~~  
 240 ~~parcels shall be:~~

241 ~~(a) Vacant platted lot (use code 0000), \$6 per lot.~~

242 ~~(b) Unsubdivided acreage (use codes 5000 through 6900 and~~  
 243 ~~9900), \$6 per acre or fraction thereof, except that not more~~  
 244 ~~than \$2,000 shall be assessed against any one parcel.~~

245 ~~(c) Vacant commercial and industrial (use codes 1000 and~~  
 246 ~~4000) shall be assessed as a platted lot or unsubdivided~~  
 247 ~~acreage, as applicable.~~

248  
 249 ~~Whenever a residential unit is located on a parcel defined~~  
 250 ~~herein as vacant, the residential plot shall be considered as~~  
 251 ~~one lot or one acre, with the balance of the parcel being~~  
 252 ~~assessed as vacant land in accordance with the schedule herein.~~

253 ~~Whenever an agricultural or commercial building or structure is~~  
 254 ~~located on a parcel defined herein as vacant, the building or~~  
 255 ~~structure shall be assessed in accordance with the schedule of~~  
 256 ~~commercial/industrial assessments.~~

257 ~~(2) Residential parcels shall include all parcels that are~~  
 258 ~~developed for residential purposes and are usually classified by~~  
 259 ~~the property appraiser as use code types 0100 through 0800 and~~  
 260 ~~2800. All residential parcels shall be assessed by the number~~

261 ~~and size of dwelling units per parcel. Surcharges may be~~  
 262 ~~assigned by the district for dwelling units located on the third~~  
 263 ~~or higher floors. The maximum annual assessment for these~~  
 264 ~~parcels shall be:~~

265 ~~(a) Single family residential (use code 0100) shall be~~  
 266 ~~assessed on a square footage basis for all dwelling units in~~  
 267 ~~accordance with the following. The base assessment for all~~  
 268 ~~dwelling units shall be \$85 for the first 1,000 square feet in the~~  
 269 ~~dwelling unit. All square footage above 1,000 square feet shall~~  
 270 ~~be charged at a rate of \$0.00 per square foot.~~

271 ~~(b) Condominium residential (use code 0400) shall be~~  
 272 ~~assessed as follows:~~

273 ~~(i) Units located on the first, second, and third floors,~~  
 274 ~~\$85 per dwelling unit;~~

275 ~~(ii) Units located on the fourth and fifth floors, \$109~~  
 276 ~~per dwelling unit;~~

277 ~~(iii) Units located on a floor above a fifth floor, \$117~~  
 278 ~~per dwelling unit.~~

279 ~~(c) Mobile homes (use code 0200) shall be assessed \$85 per~~  
 280 ~~dwelling unit.~~

281 ~~(d) Multifamily residential (use codes 0300 and 0800),~~  
 282 ~~cooperatives (use code 0500), retirement homes (use code 0600),~~  
 283 ~~and miscellaneous residential uses (use code 0700) shall be~~  
 284 ~~assessed as follows:~~

285 ~~(i) Units located on the first, second, and third floors,~~  
 286 ~~\$85 per dwelling unit;~~



287 ~~(ii) Units located on the fourth and fifth floors, \$109~~  
 288 ~~per dwelling unit;~~

289 ~~(iii) Units located on a floor above a fifth floor, \$117~~  
 290 ~~per dwelling unit.~~

291 ~~(e) Any other residential unit, including, but not limited~~  
 292 ~~to, the residential portions of mixed uses (use code 1200) and~~  
 293 ~~mobile home or travel trailer parks (use code 2800), shall be~~  
 294 ~~assessed \$85 per dwelling unit or available rental space, as~~  
 295 ~~applicable.~~

296 ~~(3) Commercial/industrial parcels shall include all other~~  
 297 ~~developed parcels that are not included in the residential~~  
 298 ~~category as defined above. All commercial/industrial parcels~~  
 299 ~~shall be assessed on a square footage basis for all buildings~~  
 300 ~~and structures in accordance with the following schedule and~~  
 301 ~~hazard classification. The district may or may not vary the~~  
 302 ~~assessment by hazard classifications as set forth herein. The~~  
 303 ~~base assessment for all buildings and structures shall be \$150~~  
 304 ~~for the first 1,000 square feet on a parcel. The schedule for~~  
 305 ~~all square footage above 1,000 square feet is as follows. The~~  
 306 ~~district may grant an improved hazard rating to all or part of~~  
 307 ~~the buildings and structures if they are equipped with complete~~  
 308 ~~internal fire suppression facilities.~~

Category	Use Codes	Square Foot Assessment
Mercantile (M)	1100, 1200, 1300,	\$0.050 per sq. ft.

309

310	<del>Business (B)</del>	<del>1400, 1500, 1600, and 2900</del>	<del>\$0.078 per sq. ft.</del>
311	<del>Assembly (A)</del>	<del>1700, 1800, 1900, 2200, 2300, 2400, 2500, 2600, 3000, and 3600</del>	<del>\$0.061 per sq. ft.</del>
312	<del>Factory/ Industrial (F)</del>	<del>2100, 3100, 3200, 3300, 3400, 3500, 3700, 3800, 3900, 7200, 7600, 7700, and 7900</del>	<del>\$0.023 per sq. ft.</del>
313	<del>Storage (S)</del>	<del>4100, 4400, 4500, 4600, 4700, and 9100</del>	<del>\$0.076 per sq. ft.</del>
314	<del>Hazardous (H)</del>	<del>2000, 2700, 2800, and 4900</del>	<del>\$0.102 per sq. ft.</del>
315	<del>Institutional (I)</del>	<del>4200, 4300, and 4800</del>	<del>\$0.030 per sq. ft.</del>

~~7500, and 7800~~

316 ~~Whenever a parcel is used for multiple hazard classifications,~~  
 317 ~~the district may vary the assessment in accordance with actual~~  
 318 ~~categories. The board of commissioners shall have the authority~~  
 319 ~~to further define these use code numbers subject to information~~  
 320 ~~received from the property appraiser's office.~~

321 Section 8.7. Impact fees.-

322 (1) (a) It is hereby found and determined that the district  
 323 is located in one of the fastest growing areas of Manatee County  
 324 which is itself experiencing one of the highest growth rates in  
 325 the nation. New construction and resulting population growth  
 326 have placed a strain upon the capabilities of the district to  
 327 continue providing the high level of professional fire  
 328 protection and emergency service for which the residents of the  
 329 district pay and which they deserve.

330 (b) It is hereby declared that the cost of new facilities  
 331 upon fire protection and emergency service should be borne by  
 332 new users of the district's services to the extent new  
 333 construction requires new facilities, but only to that extent.  
 334 It is the legislative intent of this section to transfer to the  
 335 new users of the district's fire protection and emergency  
 336 services a fair share of the costs that new users impose on the  
 337 district for new facilities.

338 (c) It is hereby declared that the amounts of the impact  
 339 fees provided for in this section are just, reasonable, and  
 340 equitable.

341 (2) No person shall issue or obtain a building permit for  
 342 new residential dwelling units or new commercial or industrial  
 343 structures within the district, or issue or obtain construction  
 344 plan approval for new recreational or travel trailer park  
 345 developments located within the district, until the developer  
 346 thereof shall have paid the applicable impact fee to the  
 347 district according to a schedule determined by the board  
 348 pursuant to general law as follows: ~~each new residential~~  
 349 ~~dwelling unit, \$100 per unit; new commercial or industrial~~  
 350 ~~structures, \$200 for the first 5,000 square feet of gross floor~~  
 351 ~~area and \$0.05 per square foot thereafter; new recreational or~~  
 352 ~~travel trailer park developments, \$25 per lot or permitted~~  
 353 ~~space.~~

354 ~~(3) The impact fees collected by the district pursuant to~~  
 355 ~~this section shall be kept as a separate fund from other~~  
 356 ~~revenues of the district and shall be used exclusively for the~~  
 357 ~~acquisition, purchase, or construction of new facilities or~~  
 358 ~~portions thereof required to provide fire protection and~~  
 359 ~~emergency service to new construction. "New facilities" means~~  
 360 ~~land, buildings, and capital equipment, including, but not~~  
 361 ~~limited to, fire and emergency vehicles and radiotelemetry~~  
 362 ~~equipment. The fees shall not be used for the acquisition,~~  
 363 ~~purchase, or construction of facilities which must be obtained~~  
 364 ~~in any event, regardless of growth within the district. The~~  
 365 ~~board of fire commissioners shall maintain adequate records to~~  
 366 ~~ensure that impact fees are expended only for permissible new~~

367 ~~facilities.~~

368 ~~(3) Section 8. Other district powers, functions, and~~  
 369 ~~duties.~~ By referendum dated August 31, 2004, the district's  
 370 electors authorized the district's increase of impact fees  
 371 relating to new construction. The board shall establish a  
 372 schedule of impact fees in compliance with any standards set by  
 373 general law, including ss. 163.31801 and 191.009, Florida  
 374 Statutes, for new construction to pay for the cost of new  
 375 facilities and equipment, the need for which is in whole or in  
 376 part the result of new construction. The impact fees collected  
 377 by the district under this section shall be kept separate from  
 378 other revenues of the district and must be used exclusively to  
 379 acquire, purchase, or construct new facilities or portions  
 380 thereof needed to provide fire protection and emergency services  
 381 to new construction. As used in this section, the term "new  
 382 facilities" means land, buildings, and capital equipment,  
 383 including, but not limited to, fire and emergency vehicles,  
 384 radiotelemetry equipment, and other firefighting or rescue  
 385 equipment. The board shall maintain adequate records to ensure  
 386 that impact fees are expended only for permissible new  
 387 facilities or equipment. The board may enter into agreements  
 388 with general purpose local governments to share in the revenues  
 389 from fire protection impact fees imposed by such governments.

390 Section 9. Other district powers, functions, and duties.-  
 391 In addition to any powers set forth in this act, the district  
 392 shall hold all powers, functions, and duties set forth in

393 chapters 189, 191, and 197, Florida Statutes, ~~as they may be~~  
 394 ~~amended from time to time,~~ including, but not limited to, ad  
 395 valorem taxation, bond issuance, other revenue-raising  
 396 capabilities, budget preparation and approval, liens and  
 397 foreclosure of liens, use of tax deeds and tax certificates as  
 398 appropriate for non-ad valorem assessments, and contractual  
 399 agreements. The district may be financed by any method  
 400 established in this act, chapter 189, Florida Statutes, ~~or~~  
 401 chapter 191, Florida Statutes, or any other applicable general  
 402 or special law, ~~as they may be amended from time to time.~~

403 Section 10.9. Planning.—The district's planning  
 404 requirements shall be as set forth in this act, chapters 189 and  
 405 191, Florida Statutes, and other applicable general or special  
 406 laws, ~~as they may be amended from time to time.~~

407 Section 11.10. Boundaries.—The district's geographic  
 408 boundary limitations shall be as set forth in this act.

409 Section 12.11. Officers and employees.—Requirements for  
 410 financial disclosure, meeting notices, public records  
 411 maintenance, and per diem expenses for officers and employees  
 412 shall be as set forth in chapters 112, 119, 189, 191, and 286,  
 413 Florida Statutes, ~~as they may be amended from time to time.~~

414 Section 13.12. Bonds.—The procedures and requirements  
 415 governing the issuance of bonds, notes, and other evidence of  
 416 indebtedness by the district shall be as set forth in this act,  
 417 chapter 191, Florida Statutes, and any other applicable general  
 418 or special laws, ~~as they may be amended from time to time.~~

419        Section 14. Procurement; local preferences.—The district  
 420 board shall have the power and authority to adopt by resolution  
 421 a district procurement policy that grants a local preference in  
 422 competitive bids for goods, services, or personal property to  
 423 vendors or businesses located within Manatee County.

424        Section 2. Paragraph (a) of subsection (1) of section 1 of  
 425 chapter 93-352, Laws of Florida, as amended by chapter 94-373,  
 426 Laws of Florida, is amended to read:

427        Section 1. Manatee County district boards of fire  
 428 commissioners; membership.—

429        (1)(a) The business affairs of the ~~Cedar Hammock Fire~~  
 430 ~~Control District~~, Parrish Fire Control District, Southern  
 431 Manatee Fire and Rescue District, Trailer Estates Fire Control  
 432 District, Westside Fire Control District, and Whitfield Fire  
 433 Control District in Manatee County shall each be conducted and  
 434 administered by a five-member board of fire commissioners that  
 435 is elected by the electors of the respective district in a  
 436 nonpartisan election held at the time and in the manner  
 437 prescribed for holding general elections in section  
 438 189.405(2)(a), Florida Statutes. Each member of a district board  
 439 shall be elected for a term of 4 years and shall serve until his  
 440 or her successor is chosen and qualified, except that members  
 441 elected to seats 2 and 4 in the first election held after the  
 442 effective date of this act shall be elected for a term of 2  
 443 years.

444        Section 3. This act shall take effect upon becoming a law.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1203 (2015)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative Steube offered the following:

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4 **Amendment (with title amendment)**

5 Remove lines 419-423

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**T I T L E A M E N D M E N T**

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Remove lines 8-9 and insert:

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schedule of non-ad valorem assessments; amending chapter





### Greyhound Tax Credits for Fiscal Year 2013/2014

Permitholder	Exemption Credit	DLF Credit	Outs Credit	Transfer IN	Transfer Out	Total Credit
140 Associated Outdoor Clubs, Inc.	360,000	248,400	61,865	75,000		745,265
141 Bet Miami Greyhounds/Biscayne	360,000	74,880	6,131			441,011
142 Southwest Florida Enterprises, Inc. db/a Bonita-Ft. Myers	360,000	305,120	93,932			759,052
143 Daytona Beach Kennel Club, Inc.	360,000	266,800	53,880			680,680
144 Hartman & Tyner, Inc.	360,000	79,120	9,075			448,195
145 Jacksonville Kennel Club, Inc.	360,000	131,680	37,133	70,000		598,813
146 Jefferson County Kennel Club	500,000	66,560	10,232			576,792
148 Orange Park Kennel Club, Inc.	360,000	129,920	31,705	30,000		551,625
149 Investment Corp. of Palm Beach	360,000	418,560	115,823	720,000		1,614,383
150 Pensacola Greyhound Track, Inc.	500,000	155,600	22,505		500,000	1,178,105
151 St. Petersburg Kennel Club, Inc.	360,000	248,240	77,746	105,000		790,986
152 SOKC, LLC (Penn National Gaming, Inc.)	360,000	212,160	21,491			593,651
153 Sarasota Kennel Club, Inc.	360,000	197,200	48,784		140,000	465,984
154 Washington County Kennel Club, Inc.	500,000	134,560	41,417		455,000	220,977
155 West Flagler Associates, Ltd.	360,000	158,720	19,151			537,871
157 Bayard Raceways, Inc.	360,000	223,200	50,302	400,000		1,033,502
158 Penn Sanford, LLC (Penn Natinal Gaming, Inc.)	360,000	191,520	23,375		90,000	484,895
171 License Acquisitions, LLC	360,000	139,440	27,335	150,000		676,775
175 West Volusia Racing, Inc.	360,000	225,520	30,187			615,707
176 Melbourne Greyhound	360,000	74,320	8,444		365,000	75,764
<b>TOTAL</b>	<b>7,620,000</b>	<b>3,681,520</b>	<b>788,514</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>12,090,034</b>

Washington County to License Acquisitions \$150,000  
 Washington County to Investment Corp. of Palm Beach \$125,000  
 Washington County to St. Petersburg \$105,000  
 Washington County to Associated Outdoor \$75,000  
 Pensacola to Jacksonville \$70,000  
 Pensacola to Bayard Raceways \$400,000  
 Pensacola to Orange Park \$30,000  
 Melbourne Greyhound to Investment Corp. of Palm Beach \$365,000  
 Penn Sanford to Investment Corp. of Palm Beach \$90,000  
 Sarasota to Investment Corp. of Palm Beach \$140,000

### Estimated Impacts of Proposed Greyhound Tax Changes

See box below for important information

Permitholder	Assumed Reduction in Performances	Daily License Fees	Tax on Live Handle		Tax on Simulcast Handle		Tax on Intertrack Handle		Tax on Intertrack Simulcast Handle		Total Taxes	Current Taxes	Difference
			Live Handle	Handle	Simulcast Handle	Handle	Intertrack Handle	Handle	Simulcast Handle	Handle			
Daytona Beach Kennel Club, Inc.	65%	\$6,888	\$1,089,765	\$59,937	\$347,923	\$19,136	\$5,178,379	\$284,811	\$0	\$0	\$370,772	\$46,178	\$324,594
Derby Lane (St. Petersburg Kennel Club, Inc.)	0%	\$16,480	\$10,202,906	\$561,160	\$0	\$0	\$11,595,982	\$637,779	\$0	\$0	\$1,215,419	\$564,196	\$651,223
Ebro Greyhound Park	100%	\$0	\$0	\$0	\$0	\$0	\$888,608	\$48,873	\$0	\$0	\$48,873	\$2,560	\$46,313
Flagler Dog Track	65%	\$4,704	\$653,469	\$35,941	\$575,522	\$22,445	\$5,213,818	\$203,339	\$10,699,628	\$417,285	\$683,715	\$704,038	-\$20,323
H&T Gaming, Inc., d/b/a Mardi Gras Racetrack	100%	\$0	\$0	\$0	\$0	\$0	\$2,642,433	\$145,334	\$4,826,130	\$265,437	\$410,771	\$191,629	\$219,142
Jacksonville Kennel Club, Inc.	0%	\$9,040	\$3,887,059	\$213,788	\$0	\$0	\$7,794,240	\$428,683	\$0	\$0	\$651,511	\$58,786	\$592,725
Jefferson County Kennel Club, Inc.	100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
License Acquisitions, LLC, d/b/a Palm Beach Greyhound Racing	0%	\$9,680	\$3,976,349	\$218,699	\$0	\$0	\$9,420,610	\$518,134	\$0	\$0	\$746,513	\$29,090	\$717,423
Mardi Gras Racetrack and Gaming Center	100%	\$0	\$0	\$0	\$0	\$0	\$2,675,334	\$104,338	\$2,776,435	\$108,281	\$212,619	\$41,804	\$170,815
Melbourne Greyhound Park, LLC	100%	\$0	\$0	\$0	\$0	\$0	\$54,335	\$2,988	\$0	\$0	\$2,988	\$0	\$2,988
Naples-Ft. Myers Greyhound Track	50%	\$15,840	\$4,546,277	\$250,045	\$0	\$0	\$10,541,664	\$579,792	\$0	\$0	\$845,677	\$332,060	\$513,617
Orange Park Kennel Club, Inc.	65%	\$3,136	\$1,130,663	\$62,186	\$0	\$0	\$8,436,771	\$464,022	\$0	\$0	\$529,345	\$43,523	\$485,822
Palm Beach Kennel Club	0%	\$27,680	\$14,982,316	\$824,027	\$0	\$0	\$28,667,250	\$1,118,023	\$0	\$0	\$1,969,730	\$642,619	\$1,327,111
Penn Sanford, LLC, d/b/a Sanford-Orlando Kennel Club	0%	\$10,640	\$3,324,404	\$182,842	\$0	\$0	\$3,296,381	\$181,301	\$0	\$0	\$374,783	\$7,520	\$367,263
Pensacola Greyhound Racing, LLP	100%	\$0	\$0	\$0	\$0	\$0	\$601,858	\$33,102	\$0	\$0	\$33,102	\$1,305	\$31,797
SOKC, LLC, d/b/a Sanford-Orlando Kennel Club	0%	\$14,480	\$4,668,199	\$256,751	\$0	\$0	\$4,043,321	\$222,383	\$0	\$0	\$493,614	\$29,578	\$464,036
Sarasota Kennel Club, Inc.	100%	\$0	\$0	\$0	\$0	\$0	\$4,488,518	\$246,869	\$0	\$0	\$246,869	\$63,365	\$183,504
St. Johns Greyhound Park	0%	\$15,200	\$6,914,327	\$380,288	\$0	\$0	\$14,146,001	\$778,030	\$0	\$0	\$1,173,518	\$131,596	\$1,041,922
Tampa Greyhound Track	0%	\$16,480	\$8,336,836	\$458,526	\$0	\$0	\$11,128,659	\$612,076	\$0	\$0	\$1,087,082	\$485,277	\$601,805
West Volusia Racing, Inc.	65%	\$7,812	\$986,166	\$54,239	\$308,234	\$16,953	\$4,720,339	\$259,619	\$0	\$0	\$338,623	\$66,827	\$271,796
<b>Total</b>		<b>\$158,060</b>	<b>\$64,698,735</b>	<b>\$3,558,430</b>	<b>\$1,231,679</b>	<b>\$58,534</b>	<b>\$135,534,501</b>	<b>\$6,869,495</b>	<b>\$18,302,193</b>	<b>\$791,004</b>	<b>\$11,435,523</b>	<b>\$3,441,951</b>	<b>\$7,993,572</b>

**Proposed Changes**

- Decouple
- Eliminate all tax credits
- No tax rate change

**Important Information/Assumptions**

- Based on 2013-2014 data
- **Assumes no change in performances caused by increase in effective tax rate**
- All columns except "Current Taxes" reflect the reduction in performances specified in the 2nd column
- Reduction in performance percentages come from estimate adopted in REC last year, except for 65% reductions which were applied to facilities with lowest handle
- Assumes 60% of reduction in live handle is recaptured as intertrack wagering handle