

The Florida Senate  
**HOUSE MESSAGE SUMMARY**

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Prepared By: The Professional Staff of the Committee on Banking and Insurance

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AMENDMENT: CS/CS/SB 1410

INTRODUCER: Community Affairs; Banking and Insurance and Senator Simmons

SUBJECT: Fire Safety and Prevention

DATE: May 1, 2013

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**I. Amendments Contained in Message:**

**Amendment 1 – 314259** (body and title)

**II. Summary of Amendments Contained in Message:**

The amendment expands the ability of independent special fire control districts (districts) to levy non-ad valorem assessments and specifies that independent special fire control districts may levy non-ad valorem assessments for emergency medical services and emergency transport services.

The amendment provides that if a district levies a non-ad valorem assessment for emergency medical services or emergency transport services, that district must cease charging an ad valorem tax for that service. The amendment recognizes that the provision of emergency medical services and emergency transport services constitutes a benefit to real property.

The amendment removes the current law that permits a district to levy non-ad valorem assessments on “benefitted property,” and the current law requirement that the rate for these assessments must be based on the specific benefit accruing to the benefitted property. The amendment instead specifies that a district can levy non-ad valorem assessments on lands within the district for the exercise of the Independent Special Fire Control District Act, but it does not require that these assessments must be based on the specific benefit accruing to the benefitted property.

The amendment provides that if a municipality annexes an unincorporated territory that is within the boundaries of the district and the district continues to provide fire, rescue, or emergency medical services for the annexed territory after the 4-year period described in s. 171.093, F.S., the district is entitled to payment for the service it provides. The municipality that annexed the territory can levy applicable taxes, assessments and fees on the territory, but must pay the district for its services in an amount equal to the taxes, fees or assessments that would have been levied by the district. The payments by the municipality will continue until the district is relieved of responsibility for service within the annexed territory.