Special districts and property subject to taxation

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Subject:
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TAXATION--SPECIAL DISTRICTS--YEAR OF CREATION; PROPERTY SUBJECT TO TAXATION

To: William F. Edwards, Citrus County Attorney, Inverness

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QUESTIONS:

1. At what time should the county assessor place the assessment on the property if the governing boards of special purpose districts notify him to levy one mill on property within the respective districts on June 1 of the tax year: That date or January 1 of the following year?

2. Would the one mill be assessed against the total value of the property within the respective district or would the one mill be assessed only against the valuation of the property over and above the homestead exemption?

SUMMARY:

Absent any authority to the contrary in the statute creating or authorizing the creation of a taxing entity, be it a municipality, special district, or special purpose district, one which comes into being subsequent to the January 1 tax day may not levy ad valorem taxes retroactive to January 1 of that tax year.

Special purpose districts may levy ad valorem taxes, to the extent authorized by law, on the assessed value of real and tangible personal property not exempt or immune from taxation. In the case of property which is granted a homestead exemption, ad valorem taxes may be levied by a special purpose district on the assessed value of the property less the amount of homestead exemptions provided for by the Constitution and tax laws.

Special purpose districts have no independent, inherent power to tax, but may levy taxes only as expressly authorized by law. Article VII, ss. 1(a) and 9(a), State Const.; Atlantic Coast Line R. Co. v. Amos, 115 So. 315 (Fla. 1928); AGO's 072-96 and 072-162. Ad valorem taxes imposed by counties, municipalities, special districts, and special purpose districts are levied on real and tangible personal property which is subject to taxation on the January 1 tax day. Section 192.042, F. S. Absent any authority to the contrary in the statute creating or authorizing the

creation of a taxing entity, be it a municipality, special district, or special purpose district, one which comes into being subsequent to January 1 has no power to make a levy of taxes retroactive to January 1 of that year. Attorney General Opinions 071-52 and 074-120. Thus, the two special purpose districts referred to in your question may not levy ad valorem taxes until the tax year following the year of their creation and establishment.

With regard to your second question, ad valorem taxes, as opposed to special assessments, levied by counties, municipalities, school districts, special districts, and special purpose districts are to be imposed on the assessed value of real and tangible personal property which is not exempt or immune from taxation. Section 196.001, F. S. In the case of property which is granted a homestead exemption, taxes may be levied by a special purpose district against the assessed value of the property less the homestead exemptions provided for by Art. VII, s. 6, State Const., and ss. 196.031 and 196.197, F. S., as amended by Ch. 74-264, Laws of Florida.