

To: Property Appraisers, Tax Collectors, Clerks of the Court, Boards of County Commissioners, Taxing Authorities, and Interested Parties  
From: Property Tax Oversight Program  
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Bulletin: PTO 15-03

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Downtown Development Districts**

The 2015 Legislature enacted Chapter 2015-43, Laws of Florida, (SB 278) effective July 1, 2015. Section 1 authorizes municipalities with populations of more than 400,000 and located in certain counties to levy an ad valorem tax on real and personal property in downtown development districts.

Section 1. This act creates section 189.056, Florida Statutes, to read (words ~~stricken~~ are deletions; words underlined are additions):

**189.056     Downtown development districts; ad valorem taxation.—**

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

**(2) The governing body of a municipality with a population of more than 400,000, as determined by the Office of Economic and Demographic Research, and located in a county as defined in s. 125.011(1) may, by ordinance, levy an ad valorem tax of up to 0.475 mill on the taxable value of all real and personal property located in a downtown development district to help finance the operation of the district. The district's millage may not exceed 0.475 mill and may not exceed the limitations contained in s. 200.001(8)(d) for dependent special districts.**

The full text of the changes is available at <http://laws.flrules.org/2015/43>.

The Department of Revenue has provided this bulletin for your general information. If you have questions about its contents, please send them to [DORPTO@dor.state.fl.us](mailto:DORPTO@dor.state.fl.us).