

THE FLORIDA SENATE
2016 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/HB 773 — Special Assessments on Agricultural Lands

by State Affairs Committee; and Rep. Albritton and others (CS/SB 1664 by Fiscal Policy Committee and Senator Stargel)

Counties and municipalities use special assessments as a home rule revenue source to fund certain services and to construct and maintain capital facilities. As established by case law, two requirements exist for the imposition of a valid special assessment: 1) the property assessed must derive a special benefit from the improvement or service provided; and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. Special assessments which have been upheld by courts as providing the requisite special benefit include assessments for garbage disposal, fire protection, fire and rescue services, and stormwater management services.

The bill prohibits a county or municipality from levying or collecting a special assessment for the provision of fire protection services on lands classified as agricultural lands under s. 193.461, F.S., unless the agricultural lands contain a residential dwelling, or a nonresidential farm building with a just value that is over \$10,000. For land to be classified as agricultural, it must be used “primarily for bona fide agricultural purposes” which is defined as a good faith commercial agricultural use of the land.

The bill requires special assessments that are levied to be based solely on the special benefit that accrues to the dwelling, including the curtilage, or the nonresidential farm building. The bill excludes “agricultural pole barns” from the imposition of the special assessment and defines agricultural pole barns as nonresidential farm buildings in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress.

If approved by the Governor, these provisions take effect November 1, 2017.

Vote: Senate 37-0; House 114-0