

STORAGE NAME: s1212.fpr.doc

DATE: April 23, 2001

**HOUSE OF REPRESENTATIVES
COMMITTEE ON
FISCAL POLICY AND RESOURCES
ANALYSIS**

BILL #: SB 1212

RELATING TO: Special Assessments/ Mobile Home Parks

SPONSOR(S): Senator Webster

TIED BILL(S):

ORIGINATING COMMITTEE(S)/COUNCIL(S)/COMMITTEE(S) OF REFERENCE:

- (1) FISCAL POLICY AND RESOURCES
 - (2)
 - (3)
 - (4)
 - (5)
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I. SUMMARY:

The bill requires a municipality or county levying a special assessment on a mobile home park or recreational vehicle park facility that is regulated by Chapter 513, F.S., to assess such facilities in the same manner as a hotel, motel, or similar facility.

II. SUBSTANTIVE ANALYSIS:

A. DOES THE BILL SUPPORT THE FOLLOWING PRINCIPLES:

- | | | | |
|-----------------------------------|------------------------------|-----------------------------|---|
| 1. <u>Less Government</u> | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 2. <u>Lower Taxes</u> | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 3. <u>Individual Freedom</u> | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 4. <u>Personal Responsibility</u> | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |
| 5. <u>Family Empowerment</u> | Yes <input type="checkbox"/> | No <input type="checkbox"/> | N/A <input checked="" type="checkbox"/> |

For any principle that received a "no" above, please explain:

B. PRESENT SITUATION:

Chapter 189, F.S., governs the creation, operation and dissolution of independent special districts. Section 189.420, F.S., was created last session. s. 9, Ch. 2000-355, Laws of Florida. It prohibits basing special assessments levied on facilities regulated by chapter 513 (mobile home and recreational vehicle park facilities) on the assertion that the facility is comprised of residential units. Instead, the facilities are to be assessed in the same manner as a hotel, motel, or other similar facility.

Chapter 513, F.S., regulates the operation of Mobile Home and Recreational Vehicle Parks. A "mobile home park" is defined as:

A place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more mobile homes.

A "recreational vehicle park" is defined as:

A place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and the term also includes buildings and sites set aside for group camping and similar recreational facilities.

Section 125.01(1)(q), F.S., authorizes counties to establish municipal service taxing or benefit units for any part or all of the unincorporated area of the county within which municipal services are provided. Section 125.01(1)(r), F.S., authorizes counties to levy special assessments for the purpose of providing municipal services within the unincorporated area of the county.

Chapter 170, F.S., authorizes municipalities to levy special assessments as a method of providing and financing municipal services.

Sections 197.3631, 197.3632, and 197.3635, F.S., provide for alternative methods of levying and collecting non-ad valorem assessments. Section 197.3632(1)(d), F.S., defines non-ad valorem assessments as only those assessments which are not based on millage and which can become a lien against homestead as permitted in s. 4, Art. X, State Constitution.

Under current law, when a municipality or county levies an assessment on a mobile home or recreational vehicle park facility, the municipality or county could treat the facility as being comprised of individual residential units, or as a hotel, motel, or similar facility.

C. EFFECT OF PROPOSED CHANGES:

The bill amends s. 189.420, F.S., to prohibit municipalities and counties from levying an assessment on a mobile home park facility or recreational vehicle park facility based on the assertion that the facility consists of residential units. Instead, the facility must be assessed in the same manner as a hotel, motel, or similar facility.

The bill takes effect upon becoming a law.

D. SECTION-BY-SECTION ANALYSIS:

This section need be completed only in the discretion of the Committee.

III. 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:

The fiscal impact of the bill is insignificant.

2. Expenditures:

None

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

N/A

D. FISCAL COMMENTS:

N/A

IV. CONSEQUENCES OF ARTICLE VII, SECTION 18 OF THE FLORIDA CONSTITUTION:

A. APPLICABILITY OF THE MANDATES PROVISION:

This bill does not require counties or municipalities to spend funds or to take an action requiring the expenditure of funds.

B. REDUCTION OF REVENUE RAISING AUTHORITY:

This bill will not reduce the authority of counties and municipalities to raise total aggregate revenues.

C. REDUCTION OF STATE TAX SHARED WITH COUNTIES AND MUNICIPALITIES:

This bill does not reduce the total aggregate percent of state tax shared with counties or municipalities.

V. COMMENTS:

A. CONSTITUTIONAL ISSUES:

As chapter 189 addresses the power of special districts exclusively, a better location for the language of the bill would be in sections 197.3631 or 197.3632, F.S., dealing with the method of levying special assessments, or in section 125.01(1)(r), F.S., dealing with the authority of counties to levy special assessments, or in chapter 170, F.S., authorizing municipalities to levy special assessments.

B. RULE-MAKING AUTHORITY:

N/A

C. OTHER COMMENTS:

N/A

VI. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

N/A

VII. SIGNATURES:

COMMITTEE ON FISCAL POLICY AND RESOURCES:

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