

By the Committee on Fiscal Policy; and Senator Stargel

594-04095-16

20161664c1

1 A bill to be entitled
2 An act relating to special assessments on agricultural
3 lands; amending ss. 125.01 and 170.01, F.S.;
4 prohibiting counties and municipalities from levying
5 special assessments on certain agricultural lands for
6 the provision of fire protection services; providing
7 exceptions to the prohibition, subject to certain
8 requirements; defining the term "agricultural pole
9 barn"; providing an effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Paragraph (r) of subsection (1) of section
14 125.01, Florida Statutes, is amended to read:

15 125.01 Powers and duties.—

16 (1) The legislative and governing body of a county shall
17 have the power to carry on county government. To the extent not
18 inconsistent with general or special law, this power includes,
19 but is not restricted to, the power to:

20 (r) Levy and collect taxes, both for county purposes and
21 for the providing of municipal services within any municipal
22 service taxing unit, and special assessments; borrow and expend
23 money; and issue bonds, revenue certificates, and other
24 obligations of indebtedness, which power shall be exercised in
25 such manner, and subject to such limitations, as may be provided
26 by general law. There shall be no referendum required for the
27 levy by a county of ad valorem taxes, both for county purposes
28 and for the providing of municipal services within any municipal
29 service taxing unit. Notwithstanding any other provision of law,
30 a county may not levy special assessments for the provision of
31 fire protection services on lands classified as agricultural
32 lands under s. 193.461 unless such property contains a

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33 residential dwelling or nonresidential farm building, with the
34 exception of an agricultural pole barn, provided the
35 nonresidential farm building exceeds a just value of \$25,000.
36 Such special assessments must be based solely on the special
37 benefit accruing to that portion of the property consisting of
38 the residential dwelling and curtilage, and qualifying
39 nonresidential farm buildings. As used in this paragraph, the
40 term "agricultural pole barn" means a nonresidential farm
41 building in which 70 percent or more of the perimeter walls are
42 permanently open and allow free ingress and egress.

43 Section 2. Subsection (4) is added to section 170.01,
44 Florida Statutes, to read:

45 170.01 Authority for providing improvements and levying and
46 collecting special assessments against property benefited.—

47 (4) Notwithstanding any other provision of law, a
48 municipality may not levy special assessments for the provision
49 of fire protection services on lands classified as agricultural
50 lands under s. 193.461 unless such property contains a
51 residential dwelling or nonresidential farm building, with the
52 exception of an agricultural pole barn, provided the
53 nonresidential farm building exceeds a just value of \$25,000.
54 Such special assessments must be based solely on the special
55 benefit accruing to that portion of the property consisting of
56 the residential dwelling and curtilage, and qualifying
57 nonresidential farm buildings. As used in this subsection, the
58 term "agricultural pole barn" means a nonresidential farm
59 building in which 70 percent or more of the perimeter walls are
60 permanently open and allow free ingress and egress.

61 Section 3. This act shall take effect November 1, 2017.