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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.

10  
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,

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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  
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 \$10,000.  
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 \$10,000.  
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

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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.