

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 specified exceptions; defining the term "agricultural
8 pole barn" for purposes of the exceptions; providing
9 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 the land contains a residential
 33 | dwelling or nonresidential farm building, with the exception of
 34 | an agricultural pole barn, provided the nonresidential farm
 35 | building exceeds a just value of \$10,000. Such special
 36 | assessments must be based solely on the special benefit accruing
 37 | to that portion of the land consisting of the residential
 38 | dwelling and curtilage, and qualifying nonresidential farm
 39 | buildings. As used in this paragraph, the term "agricultural
 40 | pole barn" means a nonresidential farm building in which 70
 41 | percent or more of the perimeter walls are permanently open and
 42 | 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
 46 | and 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 the land contains a residential
 51 | dwelling or nonresidential farm building, with the exception of
 52 | an agricultural pole barn, provided the nonresidential farm

CS/HB 773

2016

53 building exceeds a just value of \$10,000. Such special
54 assessments must be based solely on the special benefit accruing
55 to that portion of the land consisting of the residential
56 dwelling and curtilage, and qualifying nonresidential farm
57 buildings. As used in this subsection, the term "agricultural
58 pole barn" means a nonresidential farm building in which 70
59 percent or more of the perimeter walls are permanently open and
60 allow free ingress and egress.

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