

By Senator McClain

9-01323-25

2025432\_\_

1                   A bill to be entitled  
2           An act relating to the power of county commissioners  
3           to levy special assessments; amending s. 125.01, F.S.;  
4           deleting special assessments as a source of funding  
5           for certain municipal facilities and services;  
6           deleting the ability of the legislative and governing  
7           body of a county to levy and collect special  
8           assessments; deleting special assessments as a  
9           mechanism to finance services or programs rendered  
10          specially for the benefit of property or residents in  
11          unincorporated areas; providing an effective date.  
12

13 Be It Enacted by the Legislature of the State of Florida:  
14

15           Section 1. Paragraphs (q) and (r) of subsection (1),  
16           paragraph (a) of subsection (5), and paragraph (a) of subsection  
17           (6) of section 125.01, Florida Statutes, are amended to read:

18           125.01 Powers and duties.—

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

23           (q) Establish, and subsequently merge or abolish those  
24           created hereunder, municipal service taxing or benefit units for  
25           any part or all of the unincorporated area of the county, within  
26           which may be provided fire protection; law enforcement; beach  
27           erosion control; recreation service and facilities; water;  
28           alternative water supplies, including, but not limited to,  
29           reclaimed water and water from aquifer storage and recovery and

9-01323-25

2025432\_\_

30 desalination systems; streets; sidewalks; street lighting;  
31 garbage and trash collection and disposal; waste and sewage  
32 collection and disposal; drainage; transportation; indigent  
33 health care services; mental health care services; and other  
34 essential facilities and municipal services from funds derived  
35 from service charges, ~~special assessments~~, or taxes within such  
36 unit only. Subject to the consent by ordinance of the governing  
37 body of the affected municipality given either annually or for a  
38 term of years, the boundaries of a municipal service taxing or  
39 benefit unit may include all or part of the boundaries of a  
40 municipality. If ad valorem taxes are levied to provide  
41 essential facilities and municipal services within the unit, the  
42 millage levied on any parcel of property for municipal purposes  
43 by all municipal service taxing units and the municipality may  
44 not exceed 10 mills. This paragraph authorizes all counties to  
45 levy additional taxes, within the limits fixed for municipal  
46 purposes, within such municipal service taxing units under the  
47 authority of the second sentence of s. 9(b), Art. VII of the  
48 State Constitution.

49 (r) Levy and collect taxes, both for county purposes and  
50 for the providing of municipal services within any municipal  
51 service taxing unit, ~~and special assessments~~; borrow and expend  
52 money; and issue bonds, revenue certificates, and other  
53 obligations of indebtedness, which power shall be exercised in  
54 such manner, and subject to such limitations, as may be provided  
55 by general law. There shall be no referendum required for the  
56 levy by a county of ad valorem taxes, both for county purposes  
57 and for the providing of municipal services within any municipal  
58 service taxing unit.

9-01323-25

2025432\_\_

59       ~~1. Notwithstanding any other provision of law, a county may~~  
60 ~~not levy special assessments on lands classified as agricultural~~  
61 ~~lands under s. 193.461 unless the revenue from such assessments~~  
62 ~~has been pledged for debt service and is necessary to meet~~  
63 ~~obligations of bonds or certificates issued by the county which~~  
64 ~~remain outstanding on July 1, 2023, including refundings thereof~~  
65 ~~for debt service savings where the maturity of the debt is not~~  
66 ~~extended. For bonds or certificates issued after July 1, 2023,~~  
67 ~~special assessments securing such bonds may not be levied on~~  
68 ~~lands classified as agricultural under s. 193.461.~~

69       ~~2. The provisions of subparagraph 1. do not apply to~~  
70 ~~residential structures and their curtilage.~~

71       (5) (a) To an extent not inconsistent with general or  
72 special law, the governing body of a county shall have the power  
73 to establish, and subsequently merge or abolish those created  
74 hereunder, special districts to include both incorporated and  
75 unincorporated areas subject to the approval of the governing  
76 body of the incorporated area affected, within which may be  
77 provided municipal services and facilities from funds derived  
78 from service charges, ~~special assessments,~~ or taxes within such  
79 district only. Such ordinance may be subsequently amended by the  
80 same procedure as the original enactment.

81       (6) (a) The governing body of a municipality or  
82 municipalities by resolution, or the citizens of a municipality  
83 or county by petition of 10 percent of the qualified electors of  
84 such unit, may identify a service or program rendered specially  
85 for the benefit of the property or residents in unincorporated  
86 areas and financed from countywide revenues and petition the  
87 board of county commissioners to develop an appropriate

9-01323-25

2025432\_\_

88 mechanism to finance such activity for the ensuing fiscal year,  
89 which may be by taxes, ~~special assessments,~~ or service charges  
90 levied or imposed solely upon residents or property in the  
91 unincorporated area, by the establishment of a municipal service  
92 taxing or benefit unit pursuant to paragraph (1)(q), or by  
93 remitting the identified cost of service paid from revenues  
94 required to be expended on a countywide basis to the  
95 municipality or municipalities, within 6 months of the adoption  
96 of the county budget, in the proportion that the amount of  
97 county ad valorem taxes collected within such municipality or  
98 municipalities bears to the total amount of countywide ad  
99 valorem taxes collected by the county, or by any other method  
100 prescribed by state law.

101 Section 2. This act shall take effect July 1, 2025.