

1                                   A bill to be entitled  
 2           An act relating to local government assessments;  
 3           amending s. 125.01, F.S.; removing special assessments  
 4           as a source of funding for certain municipal  
 5           facilities and services; removing the ability of the  
 6           legislative and governing body of a county to levy and  
 7           collect special assessments; removing special  
 8           assessments as a mechanism to finance services or  
 9           programs rendered specially for the benefit of  
 10          property or residents in unincorporated areas;  
 11          creating s. 163.31635, F.S.; requiring certain  
 12          ordinances or land development regulations to provide  
 13          for reimbursement by the local government; making the  
 14          local government responsible for payment of fees or  
 15          taxes assessed for conservation easements for certain  
 16          land development projects; defining the terms  
 17          "conservation easement" and "development right";  
 18          providing an effective date.

19  
 20   Be It Enacted by the Legislature of the State of Florida:  
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22           **Section 1. Paragraphs (q) and (r) of subsection (1),**  
 23 **paragraph (a) of subsection (5), and paragraph (a) of subsection**  
 24 **(6) of section 125.01, Florida Statutes, are amended to read:**

25           125.01 Powers and duties.—

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

30 (q) Establish, and subsequently merge or abolish those  
31 created hereunder, municipal service taxing or benefit units for  
32 any part or all of the unincorporated area of the county, within  
33 which may be provided fire protection; law enforcement; beach  
34 erosion control; recreation service and facilities; water;  
35 alternative water supplies, including, but not limited to,  
36 reclaimed water and water from aquifer storage and recovery and  
37 desalination systems; streets; sidewalks; street lighting;  
38 garbage and trash collection and disposal; waste and sewage  
39 collection and disposal; drainage; transportation; indigent  
40 health care services; mental health care services; and other  
41 essential facilities and municipal services from funds derived  
42 from service charges, ~~special assessments~~, or taxes within such  
43 unit only. Subject to the consent by ordinance of the governing  
44 body of the affected municipality given either annually or for a  
45 term of years, the boundaries of a municipal service taxing or  
46 benefit unit may include all or part of the boundaries of a  
47 municipality. If ad valorem taxes are levied to provide  
48 essential facilities and municipal services within the unit, the  
49 millage levied on any parcel of property for municipal purposes  
50 by all municipal service taxing units and the municipality may

51 not exceed 10 mills. This paragraph authorizes all counties to  
52 levy additional taxes, within the limits fixed for municipal  
53 purposes, within such municipal service taxing units under the  
54 authority of the second sentence of s. 9(b), Art. VII of the  
55 State Constitution.

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

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

76 ~~193.461.~~

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

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

89 (6) (a) The governing body of a municipality or  
 90 municipalities by resolution, or the citizens of a municipality  
 91 or county by petition of 10 percent of the qualified electors of  
 92 such unit, may identify a service or program rendered specially  
 93 for the benefit of the property or residents in unincorporated  
 94 areas and financed from countywide revenues and petition the  
 95 board of county commissioners to develop an appropriate  
 96 mechanism to finance such activity for the ensuing fiscal year,  
 97 which may be by taxes, ~~special assessments,~~ or service charges  
 98 levied or imposed solely upon residents or property in the  
 99 unincorporated area, by the establishment of a municipal service  
 100 taxing or benefit unit pursuant to paragraph (1) (q), or by

101 remitting the identified cost of service paid from revenues  
102 required to be expended on a countywide basis to the  
103 municipality or municipalities, within 6 months of the adoption  
104 of the county budget, in the proportion that the amount of  
105 county ad valorem taxes collected within such municipality or  
106 municipalities bears to the total amount of countywide ad  
107 valorem taxes collected by the county, or by any other method  
108 prescribed by state law.

109 **Section 2. Section 163.31635, Florida Statutes, is created**  
110 **to read:**

111 163.31635 Lands subject to conservation easements; land  
112 development regulation and rights.—

113 (1) Any ordinance or land development regulation adopted  
114 by a local government that requires a recorded owner in fee of  
115 any land to which a development right attaches to be assessed a  
116 fee or tax relating to a conservation easement shall require the  
117 land owner to be reimbursed by the local government for payment  
118 of any related assessment.

119 (2) If a land development project is located on land  
120 subject to a conservation easement pursuant to a land  
121 development order or any ordinance or land development  
122 regulation adopted by a local government, the local government  
123 is responsible for payment of any related tax or fee assessed  
124 for such easement.

125 (3) As used in this section, the term:

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126 |        (a) "Conservation easement" has the same meaning as in s.  
127 | 704.06.

128 |        (b) "Development right" has the same meaning as in s.  
129 | 193.501(6).

130 |        **Section 3.** This act shall take effect July 1, 2025.