

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Finance and Tax

BILL: CS/CS/SB 118

INTRODUCER: Finance and Tax Committee; Community Affairs Committee; and Senator Truenow

SUBJECT: Assessments Levied on Recreational Vehicle Parks

DATE: February 16, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Shuler</u>	<u>Fleming</u>	<u>CA</u>	Fav/CS
2.	<u>Black</u>	<u>Khan</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 118 revises the way special assessments may be levied against recreational vehicle parks (RV) by prohibiting counties, municipalities, and special districts from levying special assessments against an area greater than 400 square feet for each recreational vehicle parking space or campsite.

The Revenue Estimating Conference (REC) adopted a negative indeterminate impact on non-school local government revenue associated with special assessments levied on RV parks.

The changes made by the bill first apply to the 2026 property tax roll, and the bill takes effect upon becoming a law.

II. Present Situation:

Special Assessments

The Florida Constitution provides local governments with expansive home rule powers. Given these powers, local governments may impose proprietary fees, regulatory fees, and special assessments to pay the cost of providing a facility or service or regulating an activity. The validity of these fees and assessments depends on requirements established in Florida case law.¹

¹ See OFF. OF ECON. AND DEMOGRAPHIC RSCH., *Local Government Financial Information Handbook*, pgs. 9-16 (May 2025), available at <https://edr.state.fl.us/content/local-government/reports/lgfi24.pdf> (last visited Nov. 12, 2025).

Counties and municipalities utilize special assessments as a home rule revenue source to fund certain services and to construct and maintain capital facilities. Section 125.01(1)(r), F.S., authorizes the levy of special assessments by county governments. Chapter 170, F.S., authorizes the levy of special assessments by municipal governments. Section 125.271, F.S., authorizes the levy of special assessments by certain counties for emergency medical services. Special districts derive their authority to levy special assessments through general law or the special act creating the district.²

While similar to taxes, legally imposed special assessments are not taxes. As stated by the Florida Supreme Court:

Taxes and special assessments are distinguishable in that, while both are mandatory, there is no requirement that taxes provide any specific benefit to the property; instead, they may be levied throughout the particular taxing unit for the general benefit of residents and property. On the other hand, special assessments must confer a specific benefit upon the land burdened by the assessment.³

As established by case law, a special assessment must meet two requirements to be validly imposed: First, the property assessed must derive a special benefit from the improvement or service provided; and second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.⁴

In determining whether a special benefit is conferred on property by the special assessment, the test to be applied is whether there is a “logical relationship” between the services provided and the benefit to real property.⁵ Many assessed services and improvements have been upheld as providing the requisite special benefit. Such services and improvements include solid waste disposal,⁶ fire protection,⁷ and stormwater management services.⁸ Special assessments for emergency medical services, however, have been held invalid because they do not confer a special benefit to the property.⁹

While the special assessment must be fairly and reasonably apportioned, the methodology for apportioning the amount may vary. Front foot¹⁰ or square foot¹¹ methodologies may be traditional, but other methods are permissible, such as the market value method.¹² The Florida

² See *id.* For example, s. 153.73, F.S., authorizes levies by county water and sewer districts; s. 163.514, F.S., authorizes levies by neighborhood improvement districts; s. 190.021, F.S., authorizes levies by community development districts; and s. 191.009, F.S., authorizes levies by independent special fire control districts.

³ *City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992).

⁴ *Id.*

⁵ *Whisnant v. Stringfellow*, 50 So. 2d 885, 886 (Fla. 1951) (citing *Crowder v. Phillips*, 1 So. 2d 629, 631 (Fla. 1941)).

⁶ *Harris v. Wilson*, 693 So. 2d 945 (Fla. 1997).

⁷ *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380 (Fla. 1973).

⁸ *Sarasota Cnty. v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180 (Fla. 1995).

⁹ *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (Fla. 2002).

¹⁰ See *Atlantic Coast Line R.R. v. City of Winter Haven*, 151 So. 321, 324 (Fla. 1933).

¹¹ See *Meyer v. City of Oakland Park*, 219 So. 2d 417 (Fla. 1969).

¹² See *City of Boca Raton v. State*, 595 So. 2d 25, 31 (Fla. 1992); see also *City of Naples v. Moon*, 269 So. 2d 355 (Fla. 1972) (upholding the market value method).

Supreme Court has explained that “[t]he manner of the assessment is immaterial and may vary within the district, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts.”¹³ An apportionment is considered reasonable unless it “so transcend[s] the limits of equality and reason that its exaction would cease to be a tax or contribution, and become[s] extortion and confiscation” of the assessed property.¹⁴

Special assessments may be collected on an annual ad valorem tax bill. Under this collection procedure, the special assessment is characterized as a “non-ad valorem assessment.”¹⁵

Recreational Vehicle Parks

Chapter 513, F.S., provides the regulatory requirements governing RV parks. This chapter also contains standards and requirements for operators of these types of recreational facilities. The Department of Health (DOH) is the agency that is responsible for administering and enforcing all laws and rules relating to sanitation, control of communicable diseases, illnesses and hazards to health, and permitting and operational matters related to RV parks.¹⁶

Section 513.01(1), F.S., defines a “recreational vehicle park” as:

[A] place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and the term also includes buildings and sites set aside for group camping and similar recreational facilities. For the purposes of this chapter, the terms “campground,” “camping resort,” “RV resort,” “travel resort,” and “travel park,” or any variations of these terms, are synonymous with the term “recreational vehicle park.”

Recreational vehicle parks are similar to hotels in many respects. Like hotels, these parks offer lodging accommodations to the public. Recreational vehicle park operators own the accommodations or a portion thereof and allow transient guests to purchase a revocable license to enter and remain on the property. The real difference between hotels and recreational parks is the nature of the facilities provided.

Dimensions of Recreational Vehicle Sites

Under s. 513.1115, F.S., the separation distances between RV sites within an RV park and the setback distances from the exterior property boundary must all remain the same as those established at the time of initial approval of the RV park by DOH and the local government. Pursuant to DOH rule 64E-15.002, F.A.C., an RV park must be planned to accommodate the designated number of RV spaces as well as space for parking, loading, and maneuvering RVs without requiring the use of sidewalks, rights-of-way, or any private ground outside of the park.

¹³ *City of Boca Raton*, 595 So. 2d at 31 (quoting *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380, 384 (Fla. 1973)).

¹⁴ *Atlantic Coast Line R.R.* at 324.

¹⁵ Section 197.3632, F.S.

¹⁶ Section 513.012, F.S.

The rule also requires that each RV space contain a minimum of 1200 square feet, each tent space contain a minimum of 500 square feet, and that the density not exceed 25 RVs per acre.

Special Assessments on Recreational Vehicle Parks

Sections 125.0168, 166.223 and 189.052, F.S., provide that special assessments on recreational vehicle parks levied by counties, municipalities, and special districts, respectively, may not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, they must be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility.¹⁷ As an example, Osceola County imposed special assessments for Fiscal Year 2025 for fire rescue on RV parks on a per unit basis, grouping RV parks with short term rentals, hotels, motels, and timeshare units.¹⁸

Litigation Related to Special Assessments on Recreational Vehicle Parks

The proper apportionment of special assessments for recreational vehicle parks is the subject of several current circuit court lawsuits filed in Florida's fifth judicial circuit in Sumter County.¹⁹ In November of 2024, these cases were consolidated, but litigation is ongoing.²⁰

III. Effect of Proposed Changes:

The bill prohibits counties, municipalities, and special districts from levying special assessments against more than 400 square feet of each RV parking space or campsite at RV parks.

The changes made by the bill first apply to the 2026 property tax roll, and the bill takes effect upon becoming a law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

Subsection (b) of Art. VII, s. 18 of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the

¹⁷ Sections 125.0168, 166.223 and 189.052, F.S.

¹⁸ Osceola County, Resolution No. 24-151R (2024); see Osceola County, *Fire Rescue Assessments*, available at https://www.osceola.org/files/assets/county/v/1/doing-business/building-amp-permits/documents/impact-and-mobility-fees-office/2024-10-21_serviceassessments-fy2024-2025-accessible.pdf (last visited Nov. 13, 2025).

¹⁹ *MRVZ Park Investors 2, LLC v. Sumter Cnty.*, No. 2024-CA-00404 (Fla. Sumter Cnty. Ct.); *NHC-FL124, LLC v. Sumter Cnty.*, No. 2024-CA000405 (Fla. Sumter Cnty. Ct.), and *FL RV Village Wildwood, LLC v. Sumter Cnty.*, No. 2024-CA-00407 (Fla. Sumter Cnty. Ct.).

²⁰ *FL RV Village Wildwood LLC v. Sumter Cnty.*, Nos. 2024-CA-407, 2024-CA-405, 2024-CA-404 (Fla. Sumter Cnty. Ct. Nov. 19, 2024) (amended agreed order on defendant Sumter County's motions to consolidate cases).

mandates requirements do not apply to laws having an insignificant impact,^{21,22} which is \$2.4 million or less for Fiscal Year 2026-2027.²³

The REC reviewed CS/CS/SB 118 and adopted a negative indeterminate impact for Fiscal Year 2026-2027²⁴, therefore, the mandates provision may not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires legislation pass each chamber by a 2/3 vote and be contained in a separate bill with no other subject if the legislation imposes, authorizes an imposition, increases, or authorizes an increase in a state tax or fee or if it decreases or eliminates a state tax or fee exemption or credit.

The bill does not affect the imposition or increasing of a state tax or fee nor decreases or eliminates a state tax or fee exemption or credit. Thus, the constitutional requirements do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has determined that the bill has a negative indeterminate impact on non-school revenue.²⁵

²¹ FLA. CONST. art. VII, s. 18(d).

²² An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (September 2011), <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 13, 2026).

²³ Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025, <https://edr.state.fl.us/Content/conferences/population/demographicsummary.pdf> (last visited Feb. 13, 2026).

²⁴ OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: CS/CS/SB118*, 305 (Feb. 13, 2026), available at https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/page304-306.pdf (last visited February 16, 2026).

²⁵ *Id.*

B. Private Sector Impact:

RV parks may have a reduction in special assessments levied.

C. Government Sector Impact:

Counties, municipalities, and special districts imposing special assessments on RV parks may experience a reduction in revenue.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends sections 125.0168, 166.223, and 189.052 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS/CS by Finance and Tax on February 12, 2026:

The committee substitute removes the requirement in the bill that counties, municipalities, and special districts consider the occupancy rates of the RV park to ensure fair and reasonable apportionment of the special assessment among the RV parking spaces and campsites receiving the special benefit.

CS by Community Affairs on November 18, 2025:

The committee substitute revises the method for determining the area against which a county, municipality, or special district may not levy a special assessment at RV parks. Specifically, instead of prohibiting the levy against the portion of each parking space or campsite that exceeds the maximum square footage of specified RV-type units, the committee substitute prohibits the levy against more than 400 square feet per parking space or campsite.

Additionally, the committee substitute requires local governments consider occupancy rates to ensure the special assessment is fairly and reasonably apportioned among the RV parking spaces and campsites, rather than the RV parks, receiving the benefit.

B. Amendments:

None.