

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 Community Affairs

BILL: SB 118

INTRODUCER: Senator Truenow

SUBJECT: Assessments Levied on Recreational Vehicle Parks

DATE: November 14, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Shuler	Fleming	CA	Pre-meeting
2.			FT	
3.			AP	

I. Summary:

SB 118 changes the way special assessments may be levied against recreational vehicle parks by prohibiting counties, municipalities, and special districts from levying special assessments against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit as specified in s. 320.01(1)(b), F.S., regardless of the size of the recreational vehicle parking space or campsite.

The bill also revises how counties, municipalities, and special districts apportion special assessments against recreational vehicle parks by requiring these local government entities to consider the occupancy rates of a recreational vehicle park to ensure fair and reasonable apportionment among the recreational vehicle parks receiving the special benefit.

The REC adopted a negative indeterminate impact for the bill.

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/lgfih24.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 Supreme Court has explained that “[t]he manner of the assessment is immaterial and may vary

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).

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 recreational vehicle (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 Vehicles and 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.

A variety of dimensional restrictions apply to RVs. Section 320.01(b), F.S., requires recreational vehicle-type units to comply with the length and width provisions of s. 316.515, F.S., when traveling on the public roadways. Section 320.01(b), F.S., also defines the basic entities of recreational vehicle-type units, including dimensional restrictions for some of the entities in their definitions. Some of the roadway traveling dimension restrictions in s. 316.515, F.S., do not align with the corresponding dimensions specified in the definitions in s. 320.01(b), F.S.

Dimensional Restrictions Specified for Vehicles in s. 316.515, F.S.	
<i>Basic Entity</i>	<i>Maximum Length and Dimensions</i>
Travel Trailer, Camping Trailer, Truck Camper (s. 315.515(1) & (3), F.S.)	8.5' W unless the rearview mirrors extend further, then indefinite 50' L (+6' for load) if as automobile semitrailer (equivalent to 476 sq ft) 65' L overall if as non-stinger-steered automobile semitrailer (equivalent to 552.5 sq ft) 80' L overall if as stinger-steered automobile semitrailer (equivalent to 680 sq ft)
Motor Home (s. 315.515(1) & (15), F.S.)	8.5' W unless the rearview mirrors extend further, then indefinite 45' L exclusive of bumpers and safety devices (equivalent to 382.5 sq ft)
Private Motor Coach (s. 315.515(9), F.S.)	8.5' W 50' L if single-unit coach (equivalent to 425 sq ft) 65' L if articulated coach (equivalent to 552.5 sq ft)
Van Conversion (s. 315.515(1), F.S.)	8.5' W unless the rearview mirrors extend further, then indefinite No maximum length specified
Park Trailer, Fifth-wheel Trailer (s. 315.515(1) & (3), F.S.)	8.5' W 50' L (+6' for load) if as automobile semitrailer (equivalent to 476 sq ft) 65' L overall if as non-stinger-steered automobile semitrailer (equivalent to 552.5 sq ft) 80' L overall if as stinger-steered automobile semitrailer (equivalent to 680 sq ft)

Dimensional Restrictions Specified for Recreational Type-Units in s. 320.01(b), F.S.	
<i>Basic Entity</i>	<i>Maximum Length, Width, or Area</i>
Travel Trailer (s. 320.01(b)1., F.S.)	8.5' W x 40' L (equivalent to maximum 340 sq ft)
Camping Trailer (s. 320.01(b)2., F.S.)	None specified
Truck Camper (s. 320.01(b)3., F.S.)	None specified
Motor Home (s. 320.01(b)4., F.S.)	May not exceed limitations in s. 316.515, F.S.
Private Motor Coach (s. 320.01(b)5., F.S.)	May not exceed limitations in s. 316.515(9), F.S.
Van Conversion (s. 320.01(b)6., F.S.)	May not exceed limitations in s. 316.515, F.S.
Park Trailer (s. 320.01(b)7., F.S.)	14' W [No maximum length specified] Maximum area in setup mode: 400 sq ft when constructed to ANSI A-119.5 standards 500 sq ft when constructed to U.S. Department of Housing and Urban Development Standards
Fifth-wheel Trailer (s. 320.01(b)8., F.S.)	No maximum length or width specified Maximum area in setup mode: 400 sq ft

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 the portion of a RV parking space or campsite remaining after subtracting the maximum square footage of a recreational vehicle-type unit as specified in s. 320.01(1)(b), F.S., regardless of the size of the RV parking space or campsite.

The bill also requires 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 parks receiving the special benefit.

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.

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).

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 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 has reviewed the bill and adopted a negative indeterminate impact for Fiscal Year 2026-2027,²⁴ therefore the mandates provision likely does not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Section 19 of Article VII, Florida Constitution requires increased taxes or fees to be passed in a separate bill and by two-thirds vote of the membership of each house of the Legislature. This bill does not increase any taxes or fees; therefore, the increased tax or fee requirements do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The REC reviewed the bill and adopted a negative indeterminate impact on non-school local government revenue for Fiscal Year 2026-2027.²⁵

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 Nov. 13, 2025).

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

²⁴ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: HB 39/SB 118*, 81-83 (Nov. 14, 2025), available at https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2026/_pdf/impact1114.pdf (last visited Nov. 14, 2025).

²⁵ *Id.*

B. Private Sector Impact:

Owners of RV parks may enjoy savings through reductions in the amount of special assessments imposed on such parks.

C. Government Sector Impact:

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

VI. Technical Deficiencies:

Because of the variety of units and dimensional maximums listed in s. 320.01(b), F.S., it is unclear which maximum square footage should be used when determining the area against which special assessments may not be levied. Similarly, in ss. 320.01(b) and 316.515, F.S., multiple maximum dimensions are listed for some of the recreational type-units, while for others, maximum dimensions are not listed at all, causing further ambiguity in determining areas which may be levied. The provisions should be revised to clarify the maximum area against which special assessments may not be levied.

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 Changes:**

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

None.

B. Amendments:

None.