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1 A bill to be entitled
2 An act relating to assessments levied on recreational
3 vehicle parks; amending ss. 125.0168, 166.223, and
4 189.052, F.S.; providing that certain special
5 assessments on recreational vehicle parks levied by
6 counties, municipalities, and special districts,
7 respectively, may not be levied against a certain
8 portion of a recreational vehicle parking space or
9 campsite; requiring counties, municipalities, and
10 special districts, respectively, to consider a
11 recreational vehicle park's occupancy rates for a
12 certain purpose; providing applicability; providing an
13 effective date.

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

16
17 Section 1. Section 125.0168, Florida Statutes, is amended
18 to read:

19 125.0168 Special assessments levied on recreational vehicle
20 parks regulated under chapter 513.—When a county levies a non-ad
21 valorem special assessment on a recreational vehicle park
22 regulated under chapter 513, the non-ad valorem special
23 assessment may ~~shall~~ not be based on the assertion that the
24 recreational vehicle park is comprised of residential units.
25 Instead, recreational vehicle parks regulated under chapter 513
26 shall be assessed as a commercial entity in the same manner as a
27 hotel, motel, or other similar facility. The non-ad valorem
28 special assessment may not be levied against the portion of a
29 recreational vehicle parking space or campsite which exceeds the

2026118e1

30 maximum square footage of a recreational vehicle-type unit
31 pursuant to s. 320.01(1)(b), regardless of the size of the
32 recreational vehicle parking space or campsite. A county shall
33 consider the recreational vehicle park's occupancy rates to
34 ensure that any special assessment is fairly and reasonably
35 apportioned among the recreational vehicle parks receiving the
36 special benefit.

37 Section 2. Section 166.223, Florida Statutes, is amended to
38 read:

39 166.223 Special assessments levied on recreational vehicle
40 parks regulated under chapter 513.—When a municipality levies a
41 non-ad valorem special assessment on a recreational vehicle park
42 regulated under chapter 513, the non-ad valorem special
43 assessment may ~~shall~~ not be based on the assertion that the
44 recreational vehicle park is comprised of residential units.
45 Instead, recreational vehicle parks regulated under chapter 513
46 shall be assessed as a commercial entity in the same manner as a
47 hotel, motel, or other similar facility. The non-ad valorem
48 special assessment may not be levied against the portion of a
49 recreational vehicle parking space or campsite which exceeds the
50 maximum square footage of a recreational vehicle-type unit
51 pursuant to s. 320.01(1)(b), regardless of the size of the
52 recreational vehicle parking space or campsite. A municipality
53 shall consider the recreational vehicle park's occupancy rates
54 to ensure that any special assessment is fairly and reasonably
55 apportioned among the recreational vehicle parks receiving the
56 special benefit.

57 Section 3. Section 189.052, Florida Statutes, is amended to
58 read:

2026118e1

189.052 Assessments levied on facilities regulated under chapter 513.—When an independent or dependent special district levies an assessment on a facility regulated under chapter 513, the assessment may ~~shall~~ not be based on the assertion that the facility is comprised of residential units. Instead, facilities regulated under chapter 513 shall be assessed in the same manner as a hotel, motel, or other similar facility. The assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A special district shall consider the recreational vehicle park's occupancy rates to ensure that any assessment is fairly and reasonably apportioned among the recreational vehicle parks receiving the special benefit.

Section 4. The amendments made by this act to ss. 125.0168, 166.223, and 189.052, Florida Statutes, first apply to the 2026 property tax roll.

Section 5. This act shall take effect upon becoming a law.