

FLORIDA HOUSE OF REPRESENTATIVES

BILL ANALYSIS

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BILL #: [HB 39](#)

TITLE: Assessments Levied on Recreational Vehicle Parks

SPONSOR(S): Nix

COMPANION BILL: [CS/SB 118](#) (Truenow)

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Ways & Means](#)

17 Y, 0 N

[Intergovernmental Affairs](#)

14 Y, 0 N

[State Affairs](#)

23 Y, 0 N

SUMMARY

Effect of the Bill:

The bill changes the way special assessments may be levied on recreational vehicle parks by specifying that the assessment cannot be levied against the portion of the campsite or space that exceeds the specified square footage of a recreational vehicle-type unit and requires local governments to consider occupancy rates when determining the assessment to ensure fair and equitable apportionment.

Fiscal or Economic Impact:

The Revenue Estimating Conference estimated that the bill will have an indeterminate negative impact on local government revenue beginning in Fiscal Year 2026-27.

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ANALYSIS

EFFECT OF THE BILL:

The bill changes the way [special assessments](#) may be levied on [recreational vehicle parks](#). Specifically, the bill revises [special assessments on recreational vehicle parks](#) by specifying that the assessment cannot be levied against the portion of the campsite or space that exceeds the maximum square footage of a [recreational vehicle-type unit](#), regardless of the size of the recreational vehicle parking space or campsite. The levying local government is also required to consider the occupancy rates of recreational vehicle parks when levying special assessments on such parks in order to ensure the assessment is fairly and reasonably apportioned among the parks. (Sections [1](#), [2](#), and [3](#))

The bill provides that the changes made by the bill first apply to the 2026 property tax roll. (Section [4](#))

The bill takes effect upon becoming a law. (Section [5](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Revenue Estimating Conference estimated that the bill will have an indeterminate negative impact on local government revenue beginning in Fiscal Year 2026-27.¹

¹ Revenue Estimating Conference, [Workpapers for HB 39 \(2026\), Impact Conference dated November 14, 2025](#) (last visited Dec. 4, 2025).

STORAGE NAME: h0039e.SAC

DATE: 1/22/2026

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Special Assessments

There are 67 county governments and over 400 municipal governments in Florida.² Municipalities levy and collect special assessments to fund capital improvements and municipal services including, but not limited to, fire protection, emergency medical services, garbage disposal, sewer improvement, street improvement and parking facilities. Small municipalities with a population fewer than 100 persons may use special assessments to fund special security and crime prevention services and facilities.³

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

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.⁴

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 for county government. Chapter 170, F.S., authorizes the levy of special assessments for municipal governments. Special districts derive their authority to levy special assessments through general law or special act creating the district.⁵

Case law established two requirements for the imposition of a valid special assessment:

- Property assessed must derive a special benefit from the improvement or service provided; and
- The assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.⁶

To determine whether a special assessment confers a special benefit on property, local governments must evaluate whether there is a “logical relationship” between the services provided and the benefit to real property.⁷ Many assessed services and improvements have been upheld as providing the requisite special benefit. Such services and improvements include garbage disposal,⁸ fire protection,⁹ fire and rescue services,¹⁰ and stormwater management services.¹¹

Once an identified service or capital facility satisfies the special benefit test, the local government must fairly apportion the assessment among the benefited properties in a manner consistent with the logical relationship embodied in the special benefit requirement.¹² An apportionment is considered reasonable unless it “so transcend[s] the limits of equality and reason” that it becomes extortion and confiscation of the property

² See Intergovernmental Affairs Subcommittee, [Local Government Formation Manual](#), Appendices B and E (last visited Jan. 5, 2026).

³ Section [170.201, F.S.](#).

⁴ *City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992).

⁵ For example, section [153.73, F.S.](#), for county water and sewer districts; section [163.514, F.S.](#), for neighborhood improvement districts; section [190.021, F.S.](#), for community development districts; and section [191.009, F.S.](#), for independent special fire control districts

⁶ *City of Boca Raton*, 595 So. 2d at 29.

⁷ *Whisnant v. Stringfellow*, 50 So. 2d 885, 885 (Fla. 1951).

⁸ *Harris v. Wilson*, 693 So. 2d 945 (Fla 1997).

⁹ *South Trail Fire Control Dist. v. Sarasota County v. State*, 273 So. 2d 380 (Fla. 1973)

¹⁰ *Lake County v. Water Oak Mgmt Corp.*, 695 So. 2d 667 (Fla. 1997).

¹¹ *Sarasota County v. Sarasota Church of Christ*, 667 So. 2d 180 (Fla. 1995).

¹² *City of Boca Raton*, 595 So. 2d at 29.

assessed.¹³ “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,” any method of apportioning the special benefits is valid and need not be mathematically precise.¹⁴ Courts have accepted several apportionment methods.¹⁵ Generally, a special assessment is collected on an annual ad valorem tax bill. Under such statutory collection procedure, the special assessment is characterized as a “non-ad valorem assessment.”¹⁶

Recreational Vehicle Parks

A “recreational vehicle park” is defined in [section 513.01\(10\), F.S.](#), 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.”

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.

Recreational Vehicle-type Unit

Section [320.01, F.S.](#), provides that a recreational vehicle type-unit is a vehicle designed as a temporary living quarter for recreational, camping, or travel use that has its own motive power or is mounted on or drawn by another vehicle. This recreational vehicle type unit may not exceed the specified widths, heights, and lengths specified in sections [320.01](#) and [316.515, F.S.](#)

Litigation

The proper apportionment of special assessments against recreational vehicle parks is the subject of several current circuit court lawsuits filed in Florida’s Fifth Judicial Circuit in Sumter County.¹⁷

¹³ *Atlantic Coast Line R.R. v. City of Winter Haven*, 151 So. 321, 324 (Fla. 1933)

¹⁴ *City of Boca Raton*, at 31.

¹⁵ See *Atlantic Coast Line R.R.*, at 323 (accepting front foot rule); *Meyer v. City of Oakland Park*, 219 So.2d 417, 419 (Fla. 1969) (accepting area method); *City of Naples v. Moon*, 269 So. 2d 355, 358 (Fla. 1972) (accepting market value method).

¹⁶ Section [197.3632\(1\)\(d\), F.S.](#)

¹⁷ See *MRVZ Oak Investors 2, LLC; OLC Ventures, LLC; and Sunny Webster, LLC v. Sumter County* (Case No. 2024-CA-00404; NHC-FL124, LLC; NHC-FL 123, LLC); *Sun Blueberry Hills, LLC; and Sun Tranquility, LLC v. Sumter County* (Case No. 2024-CA000405), and *FL RV Village Wildwood, LLC v. Sumter County* (Case No. 2024-CA-00407), all filed in the Circuit Court of the Fifth Judicial Circuit for Sumter County. The cases were consolidated in November 2024, but are ongoing.

RECENT LEGISLATION:

YEAR	BILL #/SUBJECT	HOUSE SPONSOR(S)	OTHER INFORMATION
2025	CS/HB 7033 - Taxation	Duggan	The bill passed the House, but died in the Senate.

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Ways & Means Committee	17 Y, 0 N	12/10/2025	Aldridge	Kurtz
Intergovernmental Affairs Subcommittee	14 Y, 0 N	1/14/2026	Darden	Darden
State Affairs Committee	23 Y, 0 N	1/22/2026	Williamson	Darden