

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  
20   vehicle parks regulated under chapter 513.—When a county levies  
21   a non-ad valorem special assessment on a recreational vehicle  
22   park 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

shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. The non-ad valorem special 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 county shall consider the recreational vehicle park's occupancy rates to ensure that any special assessment is fairly and reasonably apportioned among the recreational vehicle parks receiving the special benefit.

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

166.223 Special assessments levied on recreational vehicle parks regulated under chapter 513.—When a municipality levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment may ~~shall~~ not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. The non-ad valorem special 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

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**  
58 **to read:**

59 189.052 Assessments levied on facilities regulated under  
60 chapter 513.—When an independent or dependent special district  
61 levies an assessment on a facility regulated under chapter 513,  
62 the assessment may ~~shall~~ not be based on the assertion that the  
63 facility is comprised of residential units. Instead, facilities  
64 regulated under chapter 513 shall be assessed in the same manner  
65 as a hotel, motel, or other similar facility. The assessment may  
66 not be levied against the portion of a recreational vehicle  
67 parking space or campsite which exceeds the maximum square  
68 footage of a recreational vehicle-type unit pursuant to s.  
69 320.01(1)(b), regardless of the size of the recreational vehicle  
70 parking space or campsite. A special district shall consider the  
71 recreational vehicle park's occupancy rates to ensure that any  
72 assessment is fairly and reasonably apportioned among the  
73 recreational vehicle parks receiving the special benefit.

74 **Section 4. The amendments made by this act to ss.**  
75 **125.0168, 166.223, and 189.052, Florida Statutes, first apply to**

76 | the 2026 property tax roll.

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