

Limits Local Government Special Assessments on RV Parks

SB 118 – Sen. Keith Truenow (HB 39 – Rep. Danny Nix Jr.)

General Bill Summary

CS/CS/SB 118 revises how counties, municipalities, and special districts may levy non-ad valorem special assessments on recreational vehicle (RV) parks regulated under chapter 513, Florida Statutes. The bill clarifies that RV parks may not be assessed as residential units for special assessment purposes and must instead be treated similarly to commercial lodging properties such as hotels or motels.

The bill also limits square-footage-based special assessments by prohibiting local governments from assessing more than 400 square feet per recreational vehicle campsite or parking space, regardless of the actual size of the campsite. In addition, the legislation requires local governments to consider the occupancy rate of the RV park when apportioning special assessments among campsites to ensure assessments are fairly and reasonably allocated.

These provisions apply to non-ad valorem assessments imposed by counties, municipalities, or special districts that fund services or improvements benefiting the property. The changes are intended to standardize how RV parks are assessed and to prevent assessment methodologies that treat RV campsites as residential units.

Potential County Impact

The bill limits county flexibility in structuring non-ad valorem special assessments for RV parks. Counties that currently assess RV parks based on full campsite square footage or residential-unit equivalents may need to revise their methodologies to comply with the 400-square-foot cap per campsite.

Because some counties rely on square-footage-based formulas to fund services such as fire protection, infrastructure improvements, or other special benefit services, the cap may reduce assessment revenues collected from RV parks in jurisdictions where campsites exceed the new limit.

The requirement to consider RV park occupancy rates when allocating assessments may also create additional administrative responsibilities for counties. Local governments may need to obtain occupancy data from park operators and incorporate that information into their assessment calculations.

Overall, the fiscal impact on counties is expected to be negative but indeterminate, depending on the number of RV parks within a county and the current methodology used to calculate special assessments.

Effective Date

Upon becoming law.

The provisions apply beginning with the 2026 property tax roll.

Primary Statutory References

- **s. 125.0168, F.S.**
- **s. 166.223, F.S.**
- **s. 189.052, F.S.**