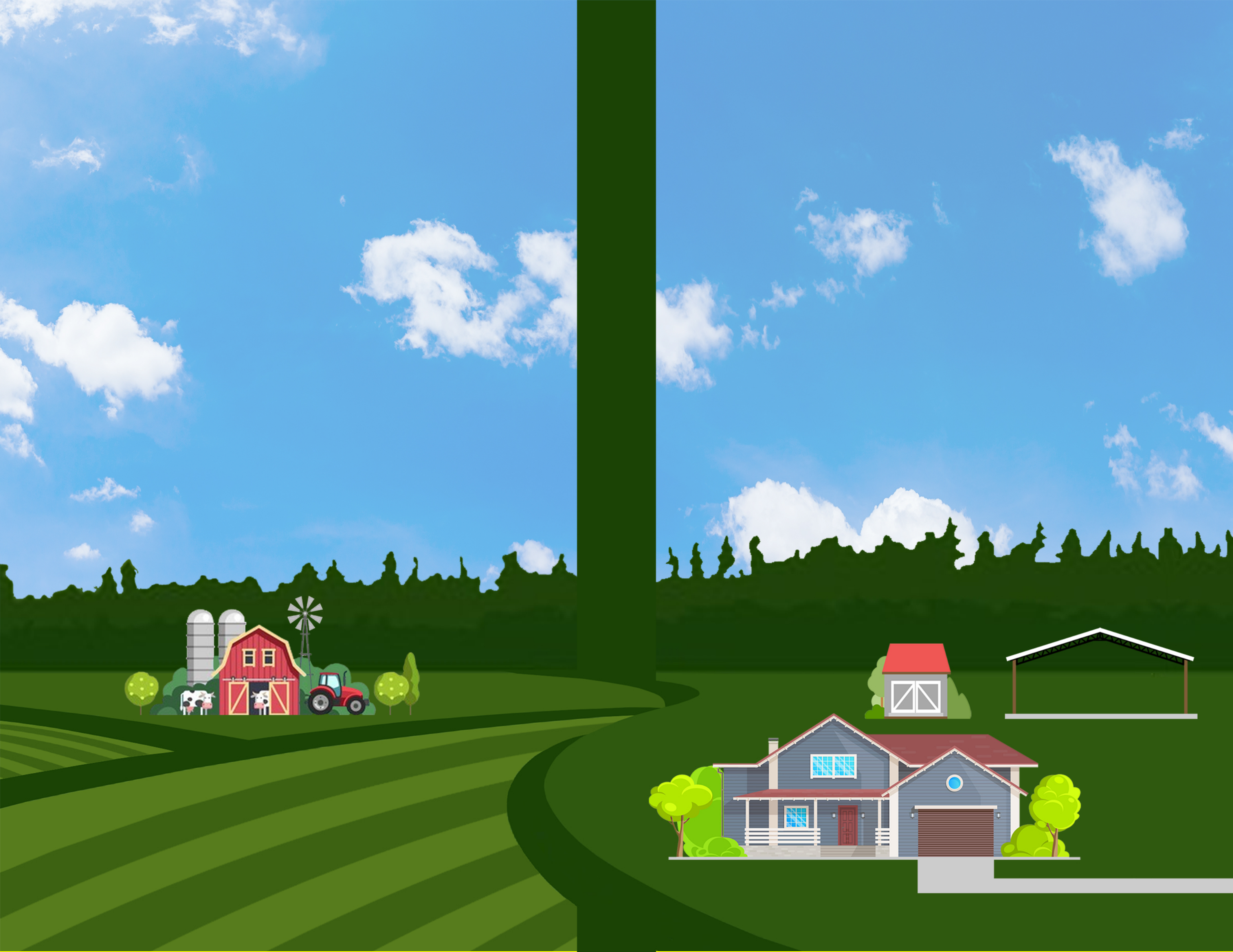

Agricultural Land
Exempt

Residential Land
Not Exempt

Special Assessment Exemptions for Lands Classified Agricultural

With HB 7063 (2023) going into effect July 1st, future special assessments will be prohibited on lands classified as agricultural. The special assessments that will no longer be levied upon land classified as agricultural include special assessments for:

Fire Protection
(s. 191.009, F.S.)

Emergency Medical Services
(s. 125.271, F.S.)

Garbage Disposal
(s. 125.071, F.S.)

Sewer and Water System Improvement
(ss. 153.05, 153.73, and 170.01, F.S.)

Street Improvement
(ss. 163.514, 170.01, F.S.)

Parking Facilities
(ss. 125.01, 170.01, F.S.)

Benefit Special Assessments
(ss. 190.021, 170.01, F.S.)

Utility System Improvement
(s. 170.01, F.S.)

Public Recreational Facility Improvement
(s. 170.01, F.S.)

Mass Transportation Systems
(s. 170.01, F.S.)

Seawall Construction
(s. 170.01, F.S.)

Drainage and Reclamation of Overflowed Lands
(s. 170.01, F.S.)

***Note:** This provision does not apply to residential structures or the land surrounding a dwelling, including any closely associated buildings and structures that are not used for agricultural purposes. Additionally, this does not affect any existing assessments necessary for debt service and cannot be used to secure bonds or certificates issued after July 1, 2023.

Special Assessment Exemptions for Lands Classified Agricultural

Questions and Answers

Q: When does this new change take effect?

A: *July 1st, 2023. For additional questions or information, please contact your local property appraiser.*

Q: Does this new change also include my house, which is located on agricultural land?

A: *No. This new change will only exclude land classified as agricultural land from special assessments. Any residential structures or buildings, such as sheds or driveways, closely associated with the residential structure will still be permitted to have special assessments levied against them.*

Q: How do I have my land classified as agricultural land?

A: *While the Florida Department of Agriculture and Consumer Services is not involved in granting agricultural tax assessment classifications, linked below is a good reference from the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS), which explains the application process for an agricultural tax assessment classification.*

Link: FCS3358/FY1497: How to Apply for a Greenbelt Agricultural Tax Assessment (ufl.edu)

Q: Who assesses special assessments?

A: *Your local property appraiser is your best resource for what special assessments are applicable to your specific municipality. Find below a guide from the Florida Department of Revenue to find your local property appraiser.*

Link: Florida Dept. of Revenue - Property Tax - Local Officials (floridarevenue.com)