Property Tax Oversight Informational Bulletin

Non-Ad Valorem Assessments Levied on Parking Spaces or Campsites in Recreational Vehicle Parks

July 13, 2026
PTO 26-16

Effective April 21, 2026, Chapter 2026-37, Laws of Florida (SB 118), amends sections 125.0168, 166.223, and 189.052, Florida Statutes. The legislation provides that counties, municipalities, and special districts may not levy certain non-ad valorem special assessments on the portion of a recreational vehicle (RV) parking space or campsite that exceeds the maximum square footage of an RV-type unit pursuant to s. 320.01(1)(b), F.S. It also requires these entities to consider an RV park's occupancy rates to ensure fair and reasonable apportionment of assessments among the RV parks receiving the special benefit.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email to **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (chapter 2026-37 Laws of Florida) is available at https://laws.flrules.org/2026/37.

Implementing Date
This law is effective on April 21, 2026, and first applies to the 2026 property tax roll.