



Property Tax Oversight Informational Bulletin
**Restrictions on County Special Assessments on
Agricultural Lands**

PTO 23-03
August 25, 2023

Section 1 of Chapter 2023-157, Laws of Florida (L.O.F.), amends section 125.01(1)(r), Florida Statutes (F.S.). Effective July 1, 2023, a county may not levy special assessments on agricultural lands classified under section 193.461, F.S., unless the revenue from such assessments has been pledged for debt service and is necessary to meet obligations of bonds or certificates issued by the county which remain outstanding on July 1, 2023, including refunds for debt service savings where the debt's maturity is not extended. For bonds or certificates issued after July 1, 2023, special assessments securing the bonds may not be levied on lands classified as agricultural under s. 193.461, F.S.

This amendment to s. 125.01(1)(r), F.S., does not apply to residential structures and curtilage.

Questions:

This bulletin is provided by the Department of Revenue for your general information. Any questions, please email **DORPTO@floridarevenue.com**.

Reference:

The full text of the law (chapter 2023-157, section 1, L.O.F, HB 7063), which revises s. 125.01(1)(r), F.S., is available at **<http://laws.flrules.org/2023/157>**

Implementing Date:

The law is effective July 1, 2023.