



FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER WILTON SIMPSON
THE CAPITOL

August 9, 2023

Greetings,

As Florida Commissioner of Agriculture, my top priority is to ensure that Florida agriculture continues to prosper – because when farmers succeed, we all succeed. Agriculture is not only the quiet giant of our economy, but it is also an issue of national security. All too often, our residents and decision makers take for granted Florida’s agricultural abundance.

During the 2023 Legislative Session, our office and Florida lawmakers made significant strides to support our state’s agriculture. Notably, s. 125.01, F.S., was [amended](#) through the passage of [HB 7063](#), which is now law as of July 1, 2023. Specifically, the new provision provided in State Law prohibits a county from levying special assessments on lands classified as agricultural.

As you are aware, agricultural lands in Florida are those used primarily for bona fide agricultural purposes such as ranching, horticulture, viticulture, aquaculture, forestry, and farming. In recognition of the importance of the production of our food and fiber, lands classified as agricultural are assessed based on current use rather than its highest and best use – often resulting in lower assessed values. Further, only the area of the land used for agricultural purposes benefits from the agricultural classification.

Local governments are also authorized by law to levy a special assessment to fund capital improvements and municipal services. However, special assessments must generally be imposed on property that receives a benefit from the improvement or service the assessment is funding and must be apportioned fairly and reasonably among the parcels benefitting.

After seeing numerous instances of special assessments on agricultural lands being applied unfairly and/or unreasonably, the Florida Legislature, by amending s. 125.01, F.S., has prohibited special assessments on lands classified as agricultural. This provision does not apply to residential structures and their curtilage. The prohibition does not affect any existing assessments necessary for debt service, but cannot be used to secure bonds or certificates issued after July 1, 2023.

Enclosed you will find informational materials for you as well as your constituents that should prove to be helpful as this new law is enforced. Additionally, we have a webpage dedicated to this information.

I am confident that by working together to support our agricultural community, we will ensure that Florida has a safe, affordable, and abundant food supply now and into the future.

Sincerely,

Wilton Simpson
Commissioner of Agriculture