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A bill to be entitled
 An act relating to law enforcement services
 assessment; creating s. 166.212, F.S.; authorizing
 municipalities to levy a special assessment to fund
 the costs of providing law enforcement services;
 providing a methodology for apportionment of the
 assessment; requiring a reduction in ad valorem
 millage; authorizing the Department of Revenue to
 adopt certain rules and forms; providing for
 construction; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 166.212, Florida Statutes, is created
 to read:

166.212 Law enforcement services assessment.-

(1) GENERAL.—The governing body of a municipality may levy
 a law enforcement services assessment to fund all or a portion
 of its costs of providing law enforcement services, if the
 governing body:

(a) Adopts an ordinance levying the law enforcement
 services assessment, which apportions the cost of law
 enforcement services among the parcels of real property in the
 municipality in reasonable proportion to the benefit received by
 each parcel.

(b) Reduces its ad valorem millage pursuant to subsection

27 (3).

28 (2) APPORTIONMENT METHODOLOGY.—The methodology used to
 29 determine the benefit that a parcel of property derives from law
 30 enforcement services may be based on the following:

31 (a) The square footage of structures on the parcel.

32 (b) The location of the parcel.

33 (c) The use of the parcel.

34 (d) The projected amount of time that the municipal law
 35 enforcement agency will spend serving and protecting the
 36 property, grouped by neighborhood, zone, or category of use,
 37 which may include the projected amount of time that will be
 38 spent responding to calls for law enforcement services and the
 39 projected amount of time that law enforcement officers will
 40 spend patrolling or regulating traffic on the streets that
 41 provide access to the property.

42 (e) The value of the real property that is served or
 43 protected, including the value of each structure on the property
 44 and its contents. However, this factor may not be used as the
 45 sole factor or as a major factor in determining the benefit of
 46 law enforcement services to a parcel of property.

47 (f) Any other factor that may reasonably be used to
 48 determine the benefit of law enforcement services to a parcel of
 49 property.

50 (3) REDUCTION IN AD VALOREM MILLAGE.—

51 (a) In the first year that the special assessment is
 52 levied, the governing body of the municipality must reduce its

53 ad valorem millage, calculated as if there were no law
54 enforcement services assessment, by the millage that would be
55 required to collect revenue equal to the revenue that is
56 forecast to be collected from the special assessment.

57 (b) When preparing the notice of proposed property taxes
58 pursuant to s. 200.069 in the first year of the assessment, the
59 governing body of the municipality shall calculate the rolled-
60 back millage rate pursuant to s. 200.065(5) and shall determine
61 the preliminary proposed millage rate as if there were no law
62 enforcement services assessment. The governing body shall then
63 adopt the proposed law enforcement services assessment and
64 determine the equivalent millage rate pursuant to paragraph (a).
65 The preliminary proposed millage rate shall then be reduced by
66 the amount of the law enforcement services assessment equivalent
67 millage rate and the resulting millage rate shall then be
68 reported to the property appraiser, together with the amount of
69 the law enforcement services assessment, pursuant to the notice
70 requirements of ss. 200.065 and 200.069. The property appraiser
71 shall list the law enforcement services assessment on the notice
72 of proposed property taxes below the line in the columns
73 reserved for non-ad valorem assessments. After the first year of
74 the assessment, the millage rate and rolled-back rate for the
75 notice of proposed property taxes shall be calculated pursuant
76 to s. 200.065(5) and shall be based on the adopted millage rate
77 from the previous year.

78 (c) Notwithstanding paragraph (a), the governing body of a

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79 municipality is not required to reduce its millage, excluding
80 millage approved by a vote of the electors and millage pledged
81 to repay bonds, by more than 75 percent or by more than 50
82 percent if the ordinance levying the law enforcement services
83 assessment is approved by a two-thirds vote of the governing
84 body of the municipality.

85 (4) RULES AND FORMS.-The Department of Revenue may adopt
86 rules and forms necessary to administer this section.

87 (5) CONSTRUCTION.-The levy of a law enforcement services
88 assessment pursuant to this section shall be construed as being
89 authorized by general law in accordance with ss. 1 and 9, Art.
90 VII of the State Constitution.

91 Section 2. This act shall take effect July 1, 2014.