

1                                   A bill to be entitled  
 2           An act relating to assessments to fund law enforcement  
 3           services; creating s. 166.212, F.S.; authorizing municipal  
 4           governments to levy an assessment to fund law enforcement  
 5           services; providing for a methodology to charge a parcel  
 6           in reasonable proportion to the benefits it receives;  
 7           requiring that ad valorem taxes be reduced; providing  
 8           limits on the amount of the reduction in certain  
 9           circumstances; providing for increases in assessments in  
 10          future years; providing that such assessment shall be  
 11          construed to be general law authorization pursuant to ss.  
 12          1 and 9, Art. VII of the State Constitution; providing an  
 13          effective date.

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

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

19           166.212 Assessments for law enforcement services.-

20           (1) A municipality may fund some or all of the costs of  
 21   law enforcement services through the levy of a law enforcement  
 22   services assessment if the governing body of the municipality:

23           (a) Adopts a law enforcement services assessment ordinance  
 24   that apportions the cost among the property in the municipality  
 25   based on a methodology that charges a parcel in reasonable  
 26   proportion to the benefits it receives. Such methodology may, in  
 27   addition to any other relevant factors, take into consideration  
 28   the following:

- 29        1. Square footage.
- 30        2. Location.
- 31        3. Use.
- 32        4. Amount of law enforcement time spent protecting  
 33 property by neighborhood, zone, or category of use, including  
 34 number of calls, time spent on regular patrol, and time spent  
 35 ensuring the safety of and regulating the traffic on the streets  
 36 that give access to the property.
- 37        5. Value of the property protected, including contents;  
 38 however, in no instance may value of property be the sole or  
 39 major factor in setting the assessment.
- 40        (b) In the initial year of implementation, reduces its  
 41 total ad valorem tax revenue, as projected for the upcoming  
 42 fiscal year and calculated as if there were no law enforcement  
 43 services assessment, by an amount equal to the amount of the law  
 44 enforcement services assessment; however, no municipality shall  
 45 be required to reduce its millage rate, exclusive of voted  
 46 millages and contract obligated millages, by more than 75  
 47 percent. After the initial year of implementation, the  
 48 assessment shall be increased only in the same manner as ad  
 49 valorem revenue is permitted to be increased pursuant to s.  
 50 200.065. The initial reduction in ad valorem tax revenue,  
 51 exclusive of voted millages and contract millages, shall be  
 52 limited to no more than 50 percent if the implementing  
 53 resolution is adopted by an extraordinary majority vote of the  
 54 governing body.

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55 |       (2) The authorization provided in this section shall be  
56 | construed to be general law authorization pursuant to ss. 1 and  
57 | 9, Art. VII of the State Constitution.

58 |       Section 2. This act shall take effect upon becoming a law.