

By Senator Smith

29-00916-11

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1                   A bill to be entitled  
2           An act relating to a special assessment for law  
3           enforcement services; creating s. 166.212, F.S.;  
4           authorizing a municipality to impose a special  
5           assessment to fund the costs of providing law  
6           enforcement services; making the imposition of the  
7           assessment contingent upon adoption of an ordinance  
8           approved by the governing body of a municipality and a  
9           reduction in the municipality's ad valorem millage;  
10          limiting the maximum millage reduction required;  
11          specifying the rolled-back rate for the calculation of  
12          a future increase in ad valorem millage; providing for  
13          the construction of the act as a general law  
14          authorizing taxation by a municipality; providing an  
15          effective date.

16  
17 Be It Enacted by the Legislature of the State of Florida:

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

21           166.212 Special assessment for law enforcement services.-

22           (1) GENERAL.-A municipality may impose a special assessment  
23 to fund a portion or all of its costs of providing law  
24 enforcement services if the governing body of the municipality:

25           (a) Adopts an ordinance imposing the special assessment  
26 which apportions the cost of law enforcement services among the  
27 parcels of real property in the municipality in reasonable  
28 proportion to the benefit received by each parcel; and

29           (b) Reduces its ad valorem millage as provided in this

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30 section.

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

34 (a) The size, in square feet, of structures on the parcel.

35 (b) The location of the parcel.

36 (c) The use of the parcel.

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

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

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

52 (3) REDUCTION IN AD VALOREM MILLAGE.—

53 (a) For the initial fiscal year in which a municipality  
54 implements the special assessment, the municipality must reduce  
55 its ad valorem millage by the millage that would be required to  
56 collect revenue equal to the revenue that is forecast to be  
57 collected from the special assessment. After the initial year of  
58 implementation, the assessment shall be increased only in the

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59 same manner prescribed for the increase of ad valorem revenue in  
60 s. 200.065.

61 (b) Notwithstanding paragraph (a), a municipality is not  
62 required to reduce its millage, excluding millage approved by a  
63 vote of the electors and millage pledged to repay bonds, by more  
64 than 75 percent.

65 (c) Notwithstanding paragraph (a), a municipality is not  
66 required to reduce its millage, excluding millage approved by a  
67 vote of the electors and millage pledged to repay bonds, by more  
68 than 50 percent if the resolution imposing the special  
69 assessment is approved by a two-thirds vote of the governing  
70 body of the municipality.

71 (4) FUTURE AD VALOREM MILLAGE INCREASES.—For purposes of s.  
72 200.065, the rolled-back rate for the fiscal year immediately  
73 after the year in which a municipality implements the special  
74 assessment is the millage imposed for the year that the special  
75 assessment is implemented, adjusted for the change in per capita  
76 personal income.

77 (5) CONSTRUCTION OF THIS SECTION.—The authorization  
78 provided in this section shall be construed to be general law  
79 authorizing a municipality to levy taxes under ss. 1 and 9, Art.  
80 VII of the State Constitution.

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