

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 assessment
 5 to fund the costs of providing law enforcement services;
 6 making the imposition of the assessment contingent upon
 7 adoption of an ordinance approved by the governing body of
 8 a municipality and a reduction in the municipality's ad
 9 valorem millage; limiting the maximum millage reduction
 10 required; specifying the rolled-back rate for the
 11 calculation of a future increase in ad valorem millage;
 12 providing for the construction of the act as a general law
 13 authorizing taxation by a municipality; providing an
 14 effective date.

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

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

20 166.212 Special assessment for law enforcement services.-

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