

HB 859

2011

1 A bill to be entitled
2 An act relating to Broward County; authorizing
3 municipalities in Broward County to levy special
4 assessments to fund law enforcement services; providing
5 legislative findings; providing for a reduction in ad
6 valorem taxes when a law enforcement special assessment is
7 levied pursuant to this act; providing an effective date.
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9 Be It Enacted by the Legislature of the State of Florida:
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11 Section 1. Legislative findings.—Broward County is the
12 second most populous county in the state, with 31 municipalities
13 and little unincorporated area within the developed portion of
14 the county. Law enforcement is a vital municipal service,
15 because it protects both persons and property from crime. In
16 urban areas such as Broward County, property crimes, including
17 burglary, vandalism, trespassing, and arson, have a dramatic
18 impact on property owners and the value of real property. Law
19 enforcement services help prevent these significant property
20 crimes and, thus, prevent the loss of property values and use.
21 Moreover, after a property crime occurs, law enforcement efforts
22 to solve such crimes prevent additional property crimes from
23 occurring in the community. Finally, law enforcement provides
24 protection for unoccupied properties and prevents additional
25 losses to property owners, especially in times of economic
26 distress. As a result, the Legislature finds that there is a
27 logical relationship between law enforcement services
28 attributable to the protection of real property, the prevention

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29 of real property crimes, and the benefit to real property.

30 Section 2. A municipality may fund the costs of law
31 enforcement services, in whole or in part, through the levy of a
32 law enforcement services special assessment, provided the
33 governing body of the municipality:

34 (1) Adopts a law enforcement services assessment ordinance
35 that authorizes the special assessment, requires the special
36 assessment to be levied by resolution each year, and apportions
37 the assessable costs among the property based on a methodology
38 that charges a parcel a rate that is reasonably proportioned to
39 its benefits; and

40 (2) 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, except that no municipality
45 shall be required to reduce its millage rate, excluding millage
46 approved by a vote of the electors and millage pledged to repay
47 bonds, by more than 75 percent. Thereafter, such assessment may
48 be increased only in the same manner as ad valorem revenue is
49 permitted to be increased pursuant to section 200.065, Florida
50 Statutes. The initial reduction in millage rate, excluding
51 millage approved by a vote of the electors and millage pledged
52 to repay bonds, shall be limited to no more than 50 percent if
53 the implementing resolution is adopted by an extraordinary
54 majority vote of the governing body.

55 Section 3. This act shall take effect upon becoming a law.