

HB 1011

2013

1 A bill to be entitled
2 An act relating to Broward County; providing
3 legislative findings; authorizing municipalities in
4 Broward County to levy special assessments to fund law
5 enforcement services; requiring the adoption of a
6 specified ordinance and a reduction in total ad
7 valorem tax revenue when an assessment is levied;
8 authorizing the Department of Revenue to adopt rules
9 and forms; providing an effective date.

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

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13 Section 1. Legislative findings.—Broward County is the
14 second most populous county in the state with 31 municipalities
15 within the county and little unincorporated area within the
16 developed portion of the county. Law enforcement is a vital
17 municipal service, as it protects both persons and property from
18 crime. In urban areas such as Broward County, property crimes,
19 including burglary, vandalism, trespassing, and arson, have a
20 dramatic impact on property owners and the value of real
21 property. Law enforcement services work to prevent these
22 significant property crimes and thus prevent the loss of
23 property values and use. Moreover, after a property crime
24 occurs, law enforcement efforts to solve such crimes prevent
25 additional property crimes from occurring in the community.
26 Finally, law enforcement provides protection for unoccupied
27 properties and prevents additional losses to property owners,
28 especially in times of economic distress. As a result, the

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29 Legislature finds that there is a logical relationship between
30 law enforcement services attributable to the protection of real
31 property and the prevention of real property crimes and the
32 benefit to real property.

33 Section 2. A municipality in Broward County may fund the
34 costs of law enforcement services, in whole or in part, through
35 the levy of a law enforcement services special assessment,
36 provided the governing body of the municipality:

37 (1) Adopts a law enforcement services special assessment
38 ordinance that authorizes the special assessment, requires that
39 the assessment be levied by resolution each year, and apportions
40 such assessable costs among the property based on a methodology
41 that charges a parcel in reasonable proportion to its benefits.

42 (2) In the initial year of implementation, reduces its
43 total ad valorem tax revenue, as projected for the upcoming
44 fiscal year and calculated as if there were no law enforcement
45 services assessment, by an amount equal to the amount of the law
46 enforcement services assessment, except that no municipality
47 shall be required to reduce its millage rate, excluding millage
48 approved by a vote of the electors and millage pledged to repay
49 bonds, by more than 75 percent. Thereafter, said assessment
50 shall be increased only in the same manner as ad valorem revenue
51 is permitted to be increased pursuant to s. 200.065(5), Florida
52 Statutes. The initial reduction in millage rate, excluding
53 millage approved by a vote of the electors and millage pledged
54 to repay bonds, shall be limited to no more than 50 percent if
55 the implementing resolution is adopted by an extraordinary
56 majority vote of the governing body.

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57 | (3) The Department of Revenue is authorized to adopt any
58 | rules or forms necessary to implement this section.

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