

By Senator Smith

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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 municipalities to levy a special
5 assessment to fund the costs of providing law
6 enforcement services; requiring a municipality to
7 adopt an ordinance and reduce its ad valorem millage
8 to levy the special assessment; providing a
9 methodology for the apportionment of the special
10 assessment and the reduction of the ad valorem
11 millage; requiring the property appraiser to list the
12 special assessment on the notice of property taxes;
13 specifying exceptions to the reduction of the ad
14 valorem millage by more than a certain percentage;
15 authorizing the Department of Revenue to adopt rules
16 and forms; providing for construction; providing an
17 effective date.

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

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21 Section 1. Section 166.212, Florida Statutes, is created to
22 read:

23 166.212 Law enforcement services special assessment.-

24 (1) GENERAL.—The governing body of a municipality may levy
25 a law enforcement services special assessment to fund all or a
26 portion of its costs of providing law enforcement services, if
27 the governing body:

28 (a) Adopts an ordinance levying the law enforcement
29 services special assessment, which apportions the cost of law

31-01021-14

2014884__

30 enforcement services among the parcels of real property in the
31 municipality in reasonable proportion to the benefit received by
32 each parcel; and

33 (b) Reduces its ad valorem millage pursuant to subsection
34 (3).

35 (2) APPORTIONMENT METHODOLOGY.—The methodology used to
36 determine the benefit that a parcel of real property derives
37 from law enforcement services may be based on the following:

38 (a) The square footage of structures on the parcel.

39 (b) The location of the parcel.

40 (c) The use of the parcel.

41 (d) The projected amount of time that the municipal law
42 enforcement agency will spend serving and protecting the parcel,
43 grouped by neighborhood, zone, or category of use, which may
44 include the projected amount of time that will be spent
45 responding to calls for law enforcement services and the
46 projected amount of time that law enforcement officers will
47 spend patrolling or regulating traffic on the streets that
48 provide access to the parcel.

49 (e) The value of the real property that is served or
50 protected, including the value of each structure on the parcel
51 and the structure's contents. However, this factor may not be
52 used as the sole factor or as a major factor in determining the
53 benefit of law enforcement services to a parcel of real
54 property.

55 (f) Any other factor that may reasonably be used to
56 determine the benefit of law enforcement services to a parcel of
57 real property.

58 (3) REDUCTION IN AD VALOREM MILLAGE.—

31-01021-14

2014884__

59 (a) In the first year that the special assessment is
60 levied, the governing body of the municipality must reduce its
61 ad valorem millage, calculated as if there were no law
62 enforcement services assessment, by the millage that would be
63 required to collect revenue equal to the revenue that is
64 forecast to be collected from the special assessment.

65 (b) When preparing the notice of proposed property taxes
66 pursuant to s. 200.069 in the first year of the assessment, the
67 governing body of the municipality shall calculate the rolled-
68 back millage rate pursuant to s. 200.065(5) and shall determine
69 the preliminary proposed millage rate as if there were no law
70 enforcement services assessment. The governing body shall then
71 adopt the proposed law enforcement services assessment and
72 determine the equivalent millage rate pursuant to paragraph (a).
73 The preliminary proposed millage rate shall then be reduced by
74 the amount of the law enforcement services assessment equivalent
75 millage rate and the resulting millage rate shall then be
76 reported to the property appraiser, together with the amount of
77 the law enforcement services assessment, pursuant to the notice
78 requirements of ss. 200.065 and 200.069. The property appraiser
79 shall list the law enforcement services assessment on the notice
80 of proposed property taxes below the line in the columns
81 reserved for non-ad valorem assessments. After the first year of
82 the assessment, the millage rate and rolled-back rate for the
83 notice of proposed property taxes shall be calculated pursuant
84 to s. 200.065(5) and shall be based on the adopted millage rate
85 from the previous year.

86 (c) Notwithstanding paragraph (a), the governing body of a
87 municipality is not required to reduce its millage, excluding

31-01021-14

2014884__

88 millage approved by a vote of the electors and millage pledged
89 to repay bonds, by more than 75 percent, or by more than 50
90 percent if the ordinance levying the law enforcement services
91 assessment is approved by a two-thirds vote of the governing
92 body of the municipality.

93 (4) RULES AND FORMS.-The Department of Revenue may adopt
94 rules and forms necessary to administer this section.

95 (5) CONSTRUCTION.-The levy of a law enforcement services
96 special assessment pursuant to this section shall be construed
97 as being authorized by general law in accordance with ss. 1 and
98 9, Art. VII of the State Constitution.

99 Section 2. This act shall take effect July 1, 2014.