

By Senator Smith

31-01021-15

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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 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.

18  
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

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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.—

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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

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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, 2015.