

By the Committee on Fiscal Policy; and Senator Smith

594-04458-15

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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:

20
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, but no more than \$200 per parcel of real property;
33 and

34 (b) Reduces its ad valorem millage pursuant to subsection
35 (3).

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

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

40 (b) The location of the parcel.

41 (c) The use of the parcel.

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

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

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

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59 (3) REDUCTION IN AD VALOREM MILLAGE.-

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

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

87 (c) Notwithstanding paragraph (a), the governing body of a

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88 municipality is not required to reduce its millage, excluding
89 millage approved by a vote of the electors and millage pledged
90 to repay bonds, by more than 75 percent, or by more than 50
91 percent if the ordinance levying the law enforcement services
92 assessment is approved by a two-thirds vote of the governing
93 body of the municipality.

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

96 (5) CONSTRUCTION.—The levy of a law enforcement services
97 special assessment pursuant to this section shall be construed
98 as being authorized by general law in accordance with ss. 1 and
99 9, Art. VII of the State Constitution.

100 Section 2. This act shall take effect July 1, 2015.