

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 that a municipality  
 7           meet certain criteria to levy and collect the special  
 8           assessment; providing a methodology for the  
 9           apportionment of the special assessment and the  
 10          reduction of the ad valorem millage; requiring the  
 11          property appraiser to list the special assessment on  
 12          the notice of property taxes; providing for  
 13          termination of a municipality's authority to levy the  
 14          special assessment; authorizing the Department of  
 15          Revenue to adopt rules and forms; providing for  
 16          construction; providing an effective date.

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 18 Be It Enacted by the Legislature of the State of Florida:  
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20           Section 1. Section 166.212, Florida Statutes, is created  
 21 to read:

22           166.212 Law enforcement services special assessment.—  
 23           (1) GENERAL.—The governing body of a municipality may levy  
 24 a law enforcement services special assessment to fund all or a  
 25 portion of its costs of providing law enforcement services, if  
 26 the governing body:

27 (a) Apportions the cost of law enforcement services among  
28 the parcels of real property in the municipality in reasonable  
29 proportion to the benefit received by each parcel;

30 (b) Levies ad valorem taxes for the fiscal year  
31 immediately preceding the fiscal year in which the special  
32 assessment is first collected;

33 (c) Reduces its ad valorem millage pursuant to subsection  
34 (3); and

35 (d) Levies and collects the special assessment pursuant to  
36 s. 197.3632.

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

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

41 (b) The location of the parcel.

42 (c) The use of the parcel.

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

51 (e) The value of the real property that is served or  
52 protected, including the value of each structure on the parcel

53 and the structure's contents. However, this factor may not be  
54 used as the sole factor or as a major factor in determining the  
55 benefit of law enforcement services to a parcel of real  
56 property.

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

60 (3) REDUCTION IN AD VALOREM MILLAGE.—

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

67 (b) When preparing the notice of proposed property taxes  
68 pursuant to s. 200.069 in the first year of the assessment, the  
69 governing body of the municipality shall calculate the rolled-  
70 back millage rate pursuant to s. 200.065(5) and shall determine  
71 the preliminary proposed millage rate as if there were no law  
72 enforcement services assessment. The governing body shall then  
73 adopt the proposed law enforcement services assessment and  
74 determine the equivalent millage rate pursuant to paragraph (a).  
75 The preliminary proposed millage rate shall then be reduced by  
76 the amount of the law enforcement services assessment equivalent  
77 millage rate and the resulting millage rate shall then be  
78 reported to the property appraiser, together with the amount of

79 the law enforcement services assessment, pursuant to the notice  
80 requirements of ss. 200.065 and 200.069. The property appraiser  
81 shall list the law enforcement services assessment on the notice  
82 of proposed property taxes below the line in the columns  
83 reserved for non-ad valorem assessments. After the first year of  
84 the assessment, the millage rate and rolled-back rate for the  
85 notice of proposed property taxes shall be calculated pursuant  
86 to s. 200.065(5) and shall be based on the adopted millage rate  
87 from the previous year.

88 (c) The special assessment revenues must not be greater  
89 than an amount that would result in a proposed millage rate of  
90 zero for the first year of the assessment reported to the  
91 property appraiser under paragraph (b).

92 (4) TERMINATION OF AUTHORITY.—A municipality's authority  
93 to levy the special assessment is terminated beginning in any  
94 fiscal year for which the municipality's final adopted millage  
95 rate exceeds the proposed millage rate for the first year of the  
96 assessment reported to the property appraiser under paragraph  
97 (3) (b).

98 (5) RULES AND FORMS.—The Department of Revenue may adopt  
99 rules and forms necessary to administer this section.

100 (6) CONSTRUCTION.—The levy of a law enforcement services  
101 special assessment pursuant to this section shall be construed  
102 as being authorized by general law in accordance with ss. 1 and  
103 9, Art. VII of the State Constitution.

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