

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. 166.225, 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 proposed property
13 taxes; specifying exceptions to the reduction of the
14 ad 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 166.225, Florida Statutes, is created to
22 read:

23 166.225 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 each parcel
32 receives, but levies no more than \$200 per 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 with assessed parcels grouped by neighborhood, zone, or category
44 of use. Projections may include the amount of time that will be
45 spent responding to calls for law enforcement services and the
46 amount of time that law enforcement officers will spend
47 patrolling or regulating traffic on the streets that provide
48 access to the parcel.

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

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

57 (3) REDUCTION IN AD VALOREM MILLAGE.—

58 (a) In the first year that the special assessment is

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59 levied, the governing body of the municipality must reduce its
60 ad valorem millage, calculated as if there were no law
61 enforcement services assessment, by the millage that would be
62 required to collect revenue equal to the revenue that the
63 governing body expects to collect from the special assessment.

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

85 (c) Notwithstanding paragraph (a), the governing body of a
86 municipality is not required to reduce its millage, excluding
87 millage approved by a vote of the electors and millage pledged

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

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

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

98 Section 2. This act shall take effect July 1, 2016.