

By the Committee on Community Affairs; and Senator Smith

578-03652-16

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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.

18  
19 Be It Enacted by the Legislature of the State of Florida:

20  
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, conditioned to take effect only  
29           upon approval by a majority vote of the electors of the  
30           municipality voting in a referendum, levying the law enforcement  
31           services special assessment which apportions the cost of law  
32           enforcement services among the parcels of real property in the

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33 municipality in reasonable proportion to the benefit each parcel  
34 receives, but levies no more than \$200 per parcel; and

35 (b) Reduces its ad valorem millage pursuant to subsection  
36 (3).

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 with assessed parcels grouped by neighborhood, zone, or category  
46 of use. Projections may include the amount of time that will be  
47 spent responding to calls for law enforcement services and the  
48 amount of time that law enforcement officers will spend  
49 patrolling or regulating traffic on the streets that provide  
50 access to the parcel.

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

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

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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 the  
65 governing body expects to collect 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 must then be reduced by  
75 the amount of the law enforcement services assessment equivalent  
76 millage rate and the resulting millage rate reported to the  
77 property appraiser, together with the amount of the law  
78 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 must be calculated pursuant to  
85 s. 200.065(5) and be based on the adopted millage rate from the  
86 previous year.

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

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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, 2016.