

By Senator Thurston

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A bill to be entitled

An act relating to a special assessment for law enforcement services; creating s. 166.225, F.S.; authorizing a municipality to levy a special assessment to fund the costs of providing law enforcement services under certain circumstances; providing a methodology for apportionment of the special assessment; providing a limitation on the amount of assessment per residential unit; providing a maximum rate for assessment increases; requiring the municipality to reduce its ad valorem millage to levy the special assessment; requiring the property appraiser to list the special assessment on the notice of proposed property taxes; specifying exceptions to the reduction of the ad valorem millage by more than a certain percentage; authorizing the Department of Revenue to adopt rules and forms; providing for construction; providing an effective date.

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

Section 1. Section 166.225, Florida Statutes, is created to read:

166.225 Law enforcement services special assessment.—

(1) GENERAL.—The governing body of a municipality may levy a law enforcement services special assessment on all real property within the municipality to fund all or a portion of its costs of providing law enforcement services if the governing body:

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30       (a) Adopts an ordinance authorizing the levy and collection  
31 of the law enforcement services special assessment.

32       (b) Adopts an annual resolution using the uniform method  
33 for the levy and collection of non-ad valorem special  
34 assessments pursuant to s. 197.3632. The annual resolution shall  
35 apportion the cost of law enforcement services among the parcels  
36 of real property in the municipality in reasonable proportion to  
37 the benefit each parcel derives pursuant to subsections (2) and  
38 (3).

39       (c) Reduces its ad valorem millage pursuant to subsection  
40 (4).

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

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

45           (b) The location of the parcel.

46           (c) The use of the parcel.

47           (d) The projected amount of time that the municipal law  
48 enforcement agency will spend serving and protecting the parcel,  
49 with assessed parcels grouped by neighborhood, zone, or category  
50 of use. Projections may include the amount of time that will be  
51 spent responding to calls for law enforcement services and the  
52 amount of time that law enforcement officers will spend  
53 patrolling or regulating traffic on the streets that provide  
54 access to the parcel.

55       (e) 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) LIMITATION ON RESIDENTIAL PROPERTIES.—In the first year

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that the special assessment is levied, the levy on residential properties may not exceed \$200 per residential unit. The maximum rate may be adjusted by the municipality in subsequent years by a percentage no greater than the percentage increase in the cost of the law enforcement services. For purposes of this subsection, "residential properties" means properties that are classified by the applicable property appraiser with a land use code of "residential."

(4) REDUCTION IN AD VALOREM MILLAGE.—

(a) In the first year that the special assessment is levied, the governing body of the municipality must balance its budget, including the law enforcement services, then reduce the budget by an amount equal to the revenue that the governing body expects to collect from the special assessment. Thereafter, the municipality must recalculate its millage to correspond with the budget adjusted as provided in this paragraph.

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

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88 pursuant to the notice requirements of ss. 200.065 and 200.069.  
89 The property appraiser shall list the law enforcement services  
90 special assessment on the notice of proposed property taxes  
91 below the line in the columns reserved for non-ad valorem  
92 assessments. After the first year of the assessment, the millage  
93 rate and rolled-back rate for the notice of proposed property  
94 taxes must be calculated pursuant to s. 200.065(5) and be based  
95 on the adopted millage rate from the previous year.

96 (c) Notwithstanding paragraph (a), the governing body of a  
97 municipality is not required to reduce its millage, excluding  
98 millage approved by a vote of the electors and millage pledged  
99 to repay bonds, by more than 75 percent, or by more than 50  
100 percent if the annual resolution levying the law enforcement  
101 services special assessment is approved by a two-thirds vote of  
102 the governing body of the municipality.

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

105 (6) CONSTRUCTION.—The levy of a law enforcement services  
106 special assessment pursuant to this section shall be construed  
107 as being authorized by general law in accordance with ss. 1 and  
108 9, Art. VII of the State Constitution.

109 Section 2. This act shall take effect July 1, 2017.