

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 under certain circumstances;
 7 providing a methodology for apportionment of the
 8 special assessment; providing a limitation on the
 9 amount of assessment per residential unit; providing a
 10 maximum rate for assessment increases; requiring the
 11 municipality to reduce its ad valorem millage to levy
 12 the special assessment; requiring the property
 13 appraiser to list the special assessment on the notice
 14 of proposed property taxes; specifying exceptions to
 15 the reduction of the ad valorem millage by more than a
 16 certain percentage; authorizing the Department of
 17 Revenue to adopt rules and forms; providing for
 18 construction; providing an effective date.

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

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

24 166.225 Law enforcement services special assessment.—
 25 (1) GENERAL.—The governing body of a municipality may levy

26 | a law enforcement services special assessment on all real
27 | property within the municipality to fund all or a portion of its
28 | costs of providing law enforcement services if the governing
29 | body:

30 | (a) Adopts an ordinance authorizing the levy and
31 | collection 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
59 year that the special assessment is levied, the levy on
60 residential properties may not exceed \$200 per residential unit.
61 The maximum rate may be adjusted by the municipality in
62 subsequent years by a percentage no greater than the percentage
63 increase in the cost of the law enforcement services. For
64 purposes of this subsection, "residential properties" means
65 properties that are classified by the applicable property
66 appraiser with a land use code of "residential."

67 (4) REDUCTION IN AD VALOREM MILLAGE.—

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

75 (b) When preparing the notice of proposed property taxes

76 pursuant to s. 200.069 in the first year of the assessment, the
77 governing body of the municipality shall calculate the rolled-
78 back millage rate pursuant to s. 200.065(5) and shall determine
79 the preliminary proposed millage rate as if there were no law
80 enforcement services special assessment. The governing body
81 shall then adopt the proposed law enforcement services special
82 assessment and determine the equivalent millage rate pursuant to
83 paragraph (a). The preliminary proposed millage rate must then
84 be reduced by the amount of the law enforcement services special
85 assessment equivalent millage rate and the resulting millage
86 rate reported to the property appraiser, together with the
87 amount of the law enforcement services special assessment,
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

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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.