

HB 1159

2012

1 A bill to be entitled
2 An act relating to Broward County; authorizing
3 municipalities in Broward County to levy special
4 assessments to fund law enforcement services;
5 providing legislative findings of special benefit to
6 real property justifying the special assessment for
7 law enforcement services; providing for a reduction in
8 ad valorem taxes when a law enforcement special
9 assessment is levied pursuant to this act; providing
10 an effective date.

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12 Be It Enacted by the Legislature of the State of Florida:
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14 Section 1. Legislative findings.—Broward County is the
15 second most populous county in the state, with 31 municipalities
16 within the county and little unincorporated area within the
17 developed portion of the county. Law enforcement is a vital
18 municipal service as it protects both persons and property from
19 crime. In urban areas such as Broward County, property crimes,
20 including burglary, vandalism, trespassing, arson, and others,
21 have a dramatic impact on property owners and the value of real
22 property. Law enforcement services work to prevent these
23 significant property crimes and thus prevent the loss of
24 property values and use. Moreover, after a property crime
25 occurs, law enforcement efforts to solve such crimes prevents
26 additional property crimes from occurring in the community.
27 Finally, law enforcement provides protection for unoccupied
28 properties and prevents additional losses to property owners,

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29 especially in times of economic distress. As a result, the
30 Legislature finds that there is a logical relationship between
31 law enforcement services attributable to the protection of real
32 property and the prevention of real property crimes and the
33 benefit to real property.

34 Section 2. A municipality may fund the costs of law
35 enforcement services, in whole or in part, through the levy of a
36 law enforcement services special assessment, provided that the
37 governing body of the municipality:

38 (1) Adopts a law enforcement services assessment ordinance
39 that authorizes the special assessment, requires that it be
40 levied by resolution each year, and apportions such assessable
41 costs among the property based on a methodology that charges a
42 parcel in reasonable proportion to its benefits; and

43 (2) In the initial year of implementation, reduces its
44 total ad valorem tax revenue, as projected for the upcoming
45 fiscal year and calculated as if there were no law enforcement
46 services assessment, by an amount equal to the amount of the law
47 enforcement services assessment, except that no municipality
48 shall be required to reduce its millage rate, excluding millage
49 approved by a vote of the electors and millage pledged to repay
50 bonds, by more than 75 percent. The assessment shall be
51 increased only in the same manner as ad valorem revenue is
52 permitted to be increased pursuant to section 200.065, Florida
53 Statutes. The initial reduction in millage rate, excluding
54 millage approved by a vote of the electors and millage pledged
55 to repay bonds, shall be limited to no more than 50 percent if
56 the implementing resolution is adopted by a extraordinary

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57 | majority vote of the governing body.

58 | Section 3. This act shall take effect upon becoming a law.