

LEGISLATIVE ACTION

Senate House

Floor: 1/AD/2R 05/02/2011 11:00 AM

Senator Garcia moved the following:

Senate Amendment (with title amendment)

Between lines 1372 and 1373 insert:

3

4

5

6

7

8

9

10

11

12

13

Section 26. Subsection (1) of section 170.201, Florida Statutes, is amended to read:

170.201 Special assessments.-

(1) In addition to other lawful authority to levy and collect special assessments, the governing body of a municipality may levy and collect special assessments to fund capital improvements and municipal services, including, but not limited to, fire protection, emergency medical services, garbage disposal, sewer improvement, street improvement, and parking



facilities. Without limiting the foregoing, a municipality that has a population of fewer than 100 persons for the previous year's taxing year, may also levy and collect special assessments to fund special security and crime prevention services and facilities, including guard and gatehouse facilities for the current taxing year. However, if prior to the levy of the assessment, the cost of the services and facilities are funded by ad valorem taxes, the taxes shall be abated annually thereafter, in an amount equal to the full amount of the special assessment. The governing body of a municipality may apportion costs of such special assessments based on:

- (a) The front or square footage of each parcel of land; or
- (b) An alternative methodology, so long as the amount of the assessment for each parcel of land is not in excess of the proportional benefits as compared to other assessments on other parcels of land.

30 31

32

33

35

36

37

38

39

40

41

14

15

16 17

18

19

20

21 22

23

24

25

26 27

28 29

> ======= T I T L E A M E N D M E N T ========= And the title is amended as follows:

Delete line 112

34 and insert:

> obsolete accounting terminology for school districts; amending s. 170.201, F.S.; authorizing certain municipalities to levy and collect special assessments to fund special security and crime prevention services and facilities; providing for the abatement of taxes if the cost of those services and facilities are funded by ad valorem taxes;