

By Senator Hutson

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1 A bill to be entitled
2 An act relating to special assessments by
3 municipalities; amending s. 166.021, F.S.; prohibiting
4 municipalities from levying special assessments unless
5 proposed services are anticipated to provide certain
6 benefits to the assessed property; amending s.
7 170.201, F.S.; revising criteria for levying special
8 assessments; amending s. 197.3632, F.S.; specifying
9 how a municipal governing body must apportion costs of
10 a prospective special assessment; providing an
11 effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Subsection (1) of section 166.021, Florida
16 Statutes, is amended to read:

17 166.021 Powers.—

18 (1) As provided in s. 2(b), Art. VIII of the State
19 Constitution, municipalities shall have the governmental,
20 corporate, and proprietary powers to enable them to conduct
21 municipal government, perform municipal functions, and render
22 municipal services, and may exercise any power for municipal
23 purposes, except when expressly prohibited by law.

24 Municipalities may not levy special assessments on a property
25 unless the proposed services are anticipated to provide a
26 special or peculiar benefit to the assessed property.

27 Section 2. Subsection (1) of section 170.201, Florida
28 Statutes, is amended to read:

29 170.201 Special assessments.—

30 (1) (a) In addition to other lawful authority to levy and
31 collect special assessments, the governing body of a
32 municipality may levy and collect special assessments to fund

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33 capital improvements and municipal services, including, but not
34 limited to, fire protection, emergency medical services, garbage
35 disposal, sewer improvement, street improvement, and parking
36 facilities, if such improvements and services provide a special
37 or peculiar benefit to the assessed property and such
38 assessments are fairly and reasonably apportioned according to
39 the benefit received. Without limiting the foregoing, a
40 municipality that has a population of fewer than 100 persons for
41 the previous year's taxing year may also levy and collect
42 special assessments to fund special security and crime
43 prevention services and facilities, including guard and
44 gatehouse facilities for the current taxing year.

45 (b) However, If, prior to the levy of the assessment, the
46 cost of the services and facilities are funded by ad valorem
47 taxes, the taxes shall be abated annually thereafter, in an
48 amount equal to the full amount of the special assessment.

49 (c) The governing body of a municipality may apportion
50 costs of ~~such~~ special assessments based on:

51 1.-(a) The front or square footage of each parcel of land;
52 or

53 2.-(b) An alternative methodology, so long as the amount of
54 the assessment for each parcel of land is not in excess of the
55 proportional benefits as compared to other assessments on other
56 parcels of land and is based on the special or peculiar benefit
57 accruing to the assessed property from such improvements which
58 is different in type or degree from benefits provided to the
59 community as a whole.

60 Section 3. Paragraph (c) of subsection (4) of section
61 197.3632, Florida Statutes, is amended to read:

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62 197.3632 Uniform method for the levy, collection, and
63 enforcement of non-ad valorem assessments.-

64 (4)

65 (c) At the public hearing, the local governing board shall
66 receive the written objections and shall hear testimony from all
67 interested persons. The local governing board may adjourn the
68 hearing from time to time. If the local governing board adopts
69 the non-ad valorem assessment roll, it shall specify the unit of
70 measurement for the assessment and the amount of the assessment.

71 A governing body of a municipality may apportion costs of the
72 proposed assessment only as specified in s. 170.201(1)(c).

73 Notwithstanding the notices provided for in paragraph (b), the
74 local governing board may adjust the assessment or the
75 application of the assessment to any affected property based on
76 the benefit which the board will provide or has provided to the
77 property with the revenue generated by the assessment.

78 Section 4. This act shall take effect July 1, 2016.