



## Legislation Text

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### Law Enforcement Municipal Services Taxing Unit (B)

The City is in receipt of a letter dated September 20, 2005, from the Alachua County Board of County Commissioners (BOCC) related to the County's Law Enforcement Municipal Services Taxing Unit (Law Enforcement MSTU). The Law Enforcement MSTU currently funds the provision of law enforcement services to unincorporated residents only. The BOCC has been engaged in discussions to determine how the Law Enforcement MSTU could be used by municipal governments to fund law enforcement services that are delivered into cities by the Sheriff's Office.

Per the letter, Sheriff Oelrich reported to the BOCC that each city must formally adopt an ordinance consenting to the County Commission's levy of the Law Enforcement MSTU within the city's jurisdiction. The letter goes on to state that at their meeting of September 13th, the BOCC has requested a written response from each municipality of their intent to opt into the Law Enforcement MSTU. The response is requested prior to the end of October to allow time for adopting required changes to ordinances.

A brief review of the history on this subject is in order. It has been the position of the Alachua County Sheriff that since road patrol services are in his view delivered county-wide that they should be funded from the County's General Fund rather than the Unincorporated Services MSTU. In fact, prior efforts on the Sheriff's Office part to have the road patrol services funded from the General Fund, including litigating the matter, have been unsuccessful.

There are several small cities that do not have their own law enforcement departments and rely solely on services from the Sheriff's Office within their corporate limits. Residents of these cities do not pay Unincorporated Services MSTU taxes, and the proposed Law Enforcement MSTU levy would provide a means for the County to be paid for the Sheriff's services within their jurisdictions. The Sheriff's Office does not provide road patrol services within the City of Gainesville as it does for some of these small cities.

As far as the financial ramifications to the City, as presented there are none. However, if such a levy were consented to, Gainesville residents would bear the financial burden of additional ad valorem tax payments to the County. Per the attachment to the BOCC letter, a potential additional Law Enforcement MSTU tax levy of 1.7816 mills would result in additional taxes from City of Gainesville residents of \$7,619,377.

It is staff's recommendation that the City Commission should respond that the City of Gainesville does not agree to opt into the Law Enforcement MSTU, and therefore, will not adopt an ordinance consenting to the County Commission's levy of the Law Enforcement MSTU within the City's jurisdiction.

Consenting to the levy of the Law Enforcement MSTU within the City's jurisdiction will add 1.7816 mills to Gainesville residents' ad valorem tax rates. Based on the City's taxable property values, this will generate approximately \$7,619,377 in ad valorem revenue for Alachua County.

The City Commission authorize the Mayor to draft a written response to the Alachua County Board of County Commissioners indicating that the City chooses not to opt into the Law Enforcement MSTU and will not adopt an ordinance consenting to the County Commission's levy of the Law Enforcement MSTU within the City's jurisdiction.

