



Fire Special Assessment Workshop

Commission workshop to
explore the Fire Special
Assessment

Fire Special Assessment

- Are used by some communities to partially cover the cost of fire protection
 - 60-85% could be recovered
 - Current Budget Approx. \$13m

Fire Special Assessment

- Characteristics of an assessment
 - Case Law Requirements
 - Must benefit the property
 - Partially apportioned
 - Typically collected on tax bills
 - Only Governmental properties are exempt: UF, County, School Board, Federal, other State properties
 - Providing services to exempt properties is funded with ad valorem taxes
- All other property owners pay special assessments because their properties receive a benefit/service
 - non-profits, churches
 - other homestead exempt properties

Why Use Assessments?

- Benefit based, not value based
- Equity tool
- Revenue diversification
- Dedicated revenue source
- Establishes cost per billing unit for services and facilities
- Annual decision
- Pledgeable for debt without referendum

Why Not Use Assessments?

- Regressive
- Initial year controversial
- Administrative burden of maintaining program

Fire Special Assessment

- Fire Service Fee or Contract for Services could be negotiated with UF
- In 2006 UF properties represented 9.78% of GFR non-EMS responses
 - \$1.27mil (based on \$13mil budget)
 - Actual amount would be determined using the demand analysis performed by the consultant
- Pay for service from other general government revenue sources (ad valorem taxes) or discontinue service to UF if negotiations fail

Next Steps

- Negotiate and execute contract with consultant to perform demand analysis (Phase 1)
 - Estimated Cost \$85,000-\$100,000
 - Government Services Group
 - Use cooperative purchasing agreement with Alachua County
 - RFP process performed by County