

# **FIRE SPECIAL ASSESSMENTS**

**Presentation to**

**City of Gainesville**

**October 22, 2007**

**Presented by:**

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# TYPICAL PROCEDURES

## **Phase One – Development of Assessments:**

- Develop apportionment methodology
- Calculate rates

## **Phase Two – Implementation of Assessments:**

- Adopt procedural ordinance
- Adopt initial resolution
- Provide for public notice
- Adopt final rates
- Collect assessment

# **Apportionment Methodology**

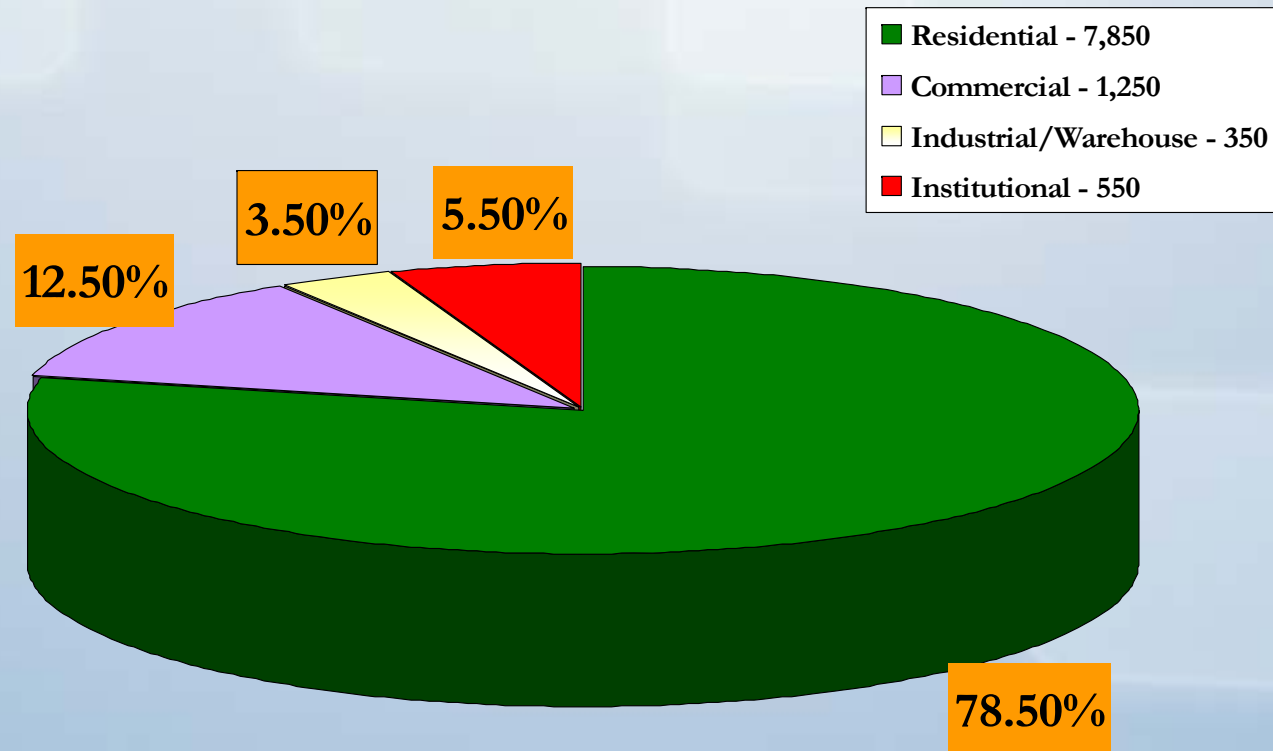
# **Fire Assessment Data Components**

- Service Delivery
- Fire Budget
- Call/Incident Data
- Ad Valorem Tax Roll

# Cost Apportionment

- Use historical demand for fire services (call or incident data)
- Assign fire calls to specific property use categories
- Allocate assessable costs to property use categories based on proportions of fire calls

# Cost Apportionment: Based On Historical Demand For Fire Services



# Parcel Apportionment Methodology

- Apply Percentages of Calls Per Property Category to Net Assessment Budget
- Divide Aggregate Cost Per Category By Number of Billing Units
- Calculate Rate/Billing Unit
- Apply Rate/Billing Unit to Each Parcel Based Upon Parcel's Classification

# Parcel Apportionment

- Residential: Dwelling Units
- Non-Residential: Square Footage of Improvements



# Timeframe to Implement for October 1, 2008



EVENT	DATE
City Commission Decision regarding Notice to Proceed with Phase One (Development)	November 19, 2007
Authorization to Advertise Public Hearing to Adopt Non-Binding Resolution of Intent	November 19, 2007
Advertise Public Hearing to Adopt Non-Binding Resolution of Intent (Once/wk for 4 consecutive weeks immediately preceding public hearing)	November 23 and 30, 2007 December 7 and 14, 2007
Develop Apportionment Methodology and Rates	December 2007 – January 2008
Adopt Non-Binding Resolution of Intent (By January 1, 2008)	December 17, 2007
GSG provides draft Assessment Report to City	January 2008
GSG provides final Assessment Report to City	January - February 2008
City Commission Meeting on Assessment Program	February 2008
City Commission Notice to Proceed with Phase Two (Implementation)	February 2008
City advertises Ordinance	February – March 2008
First Reading of Ordinance	February – March 2008
Second reading (public hearing) to adopt Ordinance	March 2008
City adopts Initial Assessment Resolution	March 2008
City to Publish notice of Public Hearing to Adopt Final Assessment Resolution (20 days prior to public hearing)	March – April 2008
First Class Notices mailed (20 days prior to public hearing)	March – April 2008
Public Hearing to Adopt Final Assessment Resolution	April – May 2008
Certified Assessment Roll to Tax Collector	By September 15, 2008

# Fire Special Assessment by City

Client	Program Dates
Avon Park, City of	2001, 2002, 2004, 2005, 2006, 2007
<b>Belle Glade, City of</b>	<b>1999, 2002</b>
Boynton Beach, City of	2001, 2002, 2003, 2004, 2005, 2006, 2007
*Casselberry, City of	2007
Clearwater, City of	1997
<b>Cocoa Beach, City of</b>	<b>2006</b>
Coral Springs, City of	2000
<b>Dade City, City of</b>	<b>2003</b>
Dania Beach, City of	1996, 1997, 1998, 1999, 2000, 2001, 2002
<b>Daytona Beach, City of</b>	<b>2001</b>
Davie, Town of	1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007
Deerfield Beach, City of	2001, 2002, 2003, 2004, 2005, 2006, 2007
<b>Eustis, City of</b>	<b>2003</b>
Fort Lauderdale, City of	1999, 2000, 2003, 2004, 2007
<b>Fort Myers, City of</b>	<b>2002</b>
<b>Hillsboro Beach, Town of</b>	<b>2002</b>
Hollywood, City of	1996, 1997, 2000, 2003, 2005, 2006, 2007
Lake City, City of	2002, 2003, 2005, 2006, 2007
* Lake Mary, City of	2007
Lauderdale by the Sea	2004, 2005, 2006
Lauderhill, City of	2000, 2005, 2007

\*New program beginning this year

**Please note that all programs in bold were not implemented due to policy decisions.**

# Fire Special Assessment by City cont.



Client	Program Dates
*Longwood, City of	2007
* Marco Island, City of	2007
Margate, City of	1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007
Miami, City of	1997, 1998
Miramar, City of	2004, 2005, 2006, 2007
Newberry, City of	2002, 2003, 2005, 2006, 2007
North Lauderdale, City of	1996, 1997, 2004, 2007
Oakland Park, City of	2001, 2002, 2003, 2004, 2005, 2006, 2007
* Ocoee, City of	2007
Parkland, City of	2004
Pembroke Pines, City of	1996
Pompano Beach, City of	1996, 1997, 2000
<b>Port Orange, City of</b>	<b>1996</b>
<b>St. Petersburg, City of</b>	<b>1998</b>
*Sanford, City of	2007
*Sebring, City of	2007
Sunrise, City of	1996, 1997, 1998, 2006
Tallahassee, City of	1999, 2005
Tamarac, City of	1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007
* Venice, City of	2007
*Winter Springs, City of	2007

\* New program beginning this year

**Please note that all programs in bold were not implemented due to policy decisions.**

# Fire Special Assessment by County

Client	Program Dates
<b>Alachua County</b>	<b>2007</b>
Columbia County	1994, 2002, 2003, 2005, 2006, 2007
DeSoto County	1996, 1997 2003
Englewood Fire District	2004, 2005, 2006, 2007
Gilchrist County	2002
Hardee County	2001, 2007
<b>Hernando County</b>	<b>1999</b>
<b>Highlands County</b>	<b>2000</b>
<b>Holmes County</b>	<b>2006</b>
Lake County	1998, 1999, 2007
<b>Leon County</b>	<b>1999</b>
Levy County	2004, 2005, 2006, 2007
Madison County	2006
Marion County	2003, 2005, 2006
<b>Miami-Dade County</b>	<b>1997</b>
*Midway Fire District	2007
<b>Nassau County</b>	<b>2001</b>
Okeechobee County	2001
Osceola County	1999, 2000, 2005
<b>Pasco County</b>	<b>1999</b>
Polk County	1997, 1998, 2001, 2007
Sarasota County	1996, 1998
Sumter County	1999, 2000, 2001, 2002, 2003, 2005
Suwannee County	2005, 2006
Walton County	1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007
*Washington County	2007

\*New programs beginning this year.

**Please note that all programs in bold were not implemented due to policy decisions.**

# **Typical Rates and Associated Revenue Generation**

## **City Fire Assessment Rate and Revenue Range Examples**

Residential (Per dwelling unit): \$94 - \$323

Commercial (Per building - 10,000 sq ft.): \$1,548 - \$5,531

Industrial (Per building - 10,000 sq ft.): \$256 - \$1,680

Institutional (Per building - 10,000 sq ft.): \$1,590 - \$13,184

Estimated Net Revenues: \$4,118,022 - \$14,480,842

## **County Fire Assessment Rate and Revenue Range Examples**

- Residential (Per dwelling unit): \$25 - \$171
- Commercial (Per building - 10,000 sq ft.): \$400 - \$4,471
- Industrial (Per building - 10,000 sq ft.): \$100 - \$901
- Institutional (Per building - 10,000 sq ft.): \$500 - \$7,776
- Estimated Net Revenues: \$274,152 - \$29,991,610

**END**