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## FIRE SPECIAL ASSESSMENTS

Presentation To:  
**City of Gainesville**  
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## Special Assessments

Definition:

Special assessments are charges assessed against the property of some particular locality because that property derives some *special benefit* from the expenditure of the money.

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## Taxes vs. Assessments

### Similarities

1. Both generate revenue to pay for services and facilities.
2. Both are mandatory and may be collected through enforcement of liens on homestead.

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## Taxes vs. Assessments

### Differences

1. Taxes need not benefit property. Special assessments must specially benefit property.
2. Authorization for all taxes except ad valorem taxes must be provided by general law. Authorization for special assessments may be found in broad home rule powers of counties and municipalities.
3. The Legislature must prescribe a tax base. Local governments may develop the rate of assessments and the manner of apportioning costs.

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## Case Law Requirements

- Special Benefit to Property

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- Fair and Reasonable Apportionment

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## Examples of Special Benefit

- Fire Protection
- Street Improvements
- Parking Facilities
- Downtown Redevelopment
- Solid Waste
- Sewer Improvements
- Stormwater

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### No Special Benefit

- Public Hospitals
- Public Health Units
- Emergency Medical Services

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### Fair and Reasonable Apportionment

- Logically and factually driven method must be developed to spread the costs among the benefited properties
- Does method of apportionment make sense in terms of what is being provided?
- Legislative determination receives judicial deference.

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### Collection Methods

- Uniform Method (tax bill collection)
- Utility Bill
- Lien and Foreclosure Method (separate bill)
- Combination of Methods

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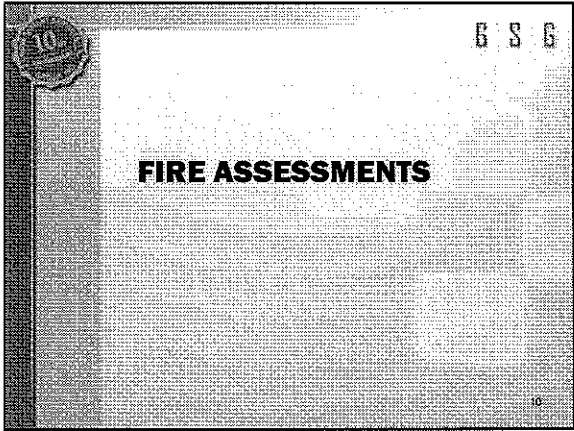
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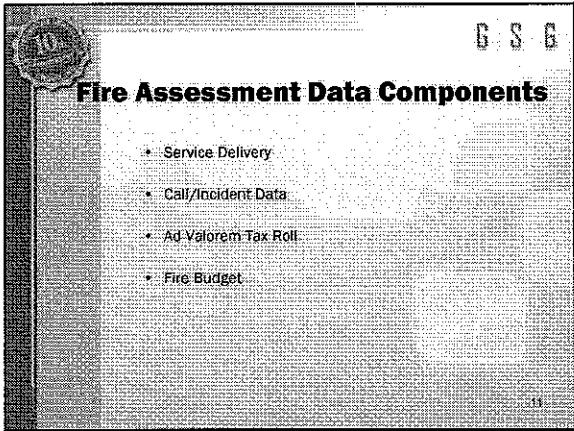
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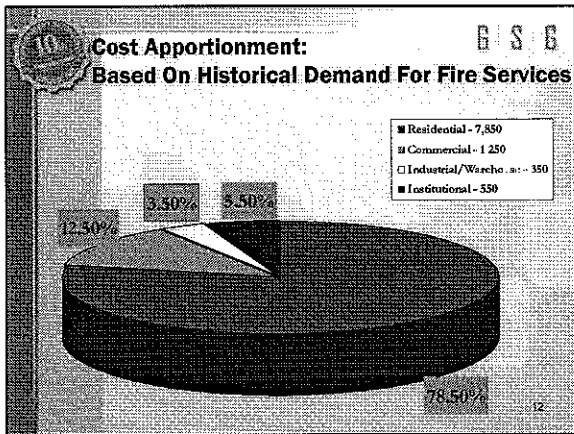
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## Parcel Apportionment

- Residential: Dwelling Units
- Non-Residential: Square Footage of Improvements
- Agricultural/Vacant: Parcel, Lot or Acreage

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## Typical Issues

- > Methodology Issues
  - Property Use Categories
  - Conflicts with Tax Roll Designations
- > Policy Issues
  - Exemptions
  - Government Property
  - Hardship Programs
- > Implementation Issues
  - Public Information
  - First Class Notices (Tax Bill Collection Method)

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## END

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