

ALACHUA COUNTY  
BOARD OF COUNTY COMMISSIONERS

**RESOLUTION NO. 2024-49**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, RELATING TO THE DELIVERY AND FUNDING OF FIRE PROTECTION SERVICES AND FACILITIES WITHIN THE ALACHUA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES RESTATING AND RENEWING RESOLUTION 2017-70 REGARDING THE FIRE PROTECTION ASSESSMENT DIRECTING THE COUNTY MANAGER OR HIS DESIGNEE AS ASSESSMENT COORDINATOR TO PREPARE A PRELIMINARY ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED SPECIAL ASSESSMENTS; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the BOARD OF COUNTY COMMISSIONERS has established a fire protection MSBU and established a method of fairly apportioning the cost of fire protection services through a non-ad valorem assessment by way of the adoption of Resolution 2017-70; and

**WHEREAS,** the BOARD OF COUNTY COMMISSIONERS used the same methodology of assessment for tax year 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24; and

**WHEREAS,** the BOARD OF COUNTY COMMISSIONERS have determined to use the same methodology of assessment for tax year 2024-25; and

**WHEREAS,** the BOARD OF COUNTY COMMISSIONERS has arranged with the Tax Collector and Property Appraiser for the notification regarding the assessments and the collection of the assessments through the established TRIM process.

1           **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY**  
2 **COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:**

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4           **Section 1.** The provisions of Resolution 2017-70 shall be applied for the 2024-25 tax year  
5 with the modifications set forth herein.

6           **Section 2.** The Board imposes a non-ad valorem assessment for fire protection against real  
7 property located in the Alachua County Municipal Service Benefit Unit for Fire Protection  
8 Services which includes the unincorporated area of the County and the Cities of Alachua,  
9 Archer, Hawthorne, Micanopy, and Waldo ("MSBU").

10           **Section 3.** The methodology for the assessment shall be set forth in Resolution 2017-70. The  
11 County Manager is directed to update the assessment roll.

12           **Section 4.** The amount of the annual fire protection assessment revenue that will be collected  
13 by the MSBU for FY2024-2025 is estimated to be \$23,336,272.00.

14           **Section 4.** The maximum rates for Tier 1 and Tier 2 to be assessed for FY 2024-25 shall be  
15 based upon a Tier 1 Maximum Assessment Rate of \$90.69 per Tax Parcel and Tier 2 shall be based  
16 upon a Maximum of \$8.31 per EBU.

17           **Section 5.** A public hearing to establish the final assessment shall be held on September 10<sup>th</sup>,  
18 2024, at 5:01 p.m.

19           **Section 6.** The form of the mailed notice shall be that which is attached hereto as Attachment  
20 A. Such notice contains the appeal rights of the property owners, method of assessment and the  
21 notice of the final hearing which shall be mailed with the TRIM notices by First Class Mail.

22           **Section 7.** The County Manager shall publish a notice of the public hearing authorized by  
23 Section 6 hereof, pursuant to Florida law, Alachua County code and publish on the County legal

1 notice website in substantially the form attached hereto as Attachment B and shall be published no  
2 later than August 20, 2024.

3 **Section 8.** This Resolution shall become effective immediately upon adoption.

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5 DULY ADOPTED this 9th day of July, 2024.

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**BOARD OF COUNTY COMMISSIONERS  
OF ALACHUA COUNTY, FLORIDA**

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Mary C. Alford (Jul 11, 2024 10:04:11)

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Mary C. Alford, Chair

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**ATTEST:**

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Jess Irby (Jul 12, 2024 06:36 GMT+2)

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J.K. "Jess" Irby, Esq.  
County Clerk

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**APPROVED AS TO FORM:**

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DocuSigned by:

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Alachua County Attorney

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Sylvia Torres

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**NOTICE OF PUBLIC HEARING REGARDING NON-AD VALOREM ASSESSMENTS**

Non-ad valorem assessments are fees levied against property by the Board of County Commissioners to pay for a particular service. The fees are expressed in a dollar amount instead of a millage rate. They are directly related to the service provided and the money is not used for any other purpose. In Alachua County, we have non-ad valorem assessments for Fire Protection Services imposed against real property located in the Alachua County Municipal Service Benefit Unit for Fire Protection Services (MSBU) which includes the unincorporated area of the County and the Cities of Alachua, Archer, Hawthorne, Micanopy, and Waldo.

The amount of the annual fire assessment imposed against each property is based on a two-tier apportionment method whereby a portion of the County’s annual fire department budget is allocated equally among all parcels on a per parcel basis (Tier 1) and the remaining portion of the budget to be funded through the assessment is apportioned based on the value of structures on each parcel (tier 2), measured in increments of \$5,000 each of which comprise an equivalent benefit unit (“EBU”). Undeveloped property is not subject to Tier 2.

Benefit Tier	Assessment Unit	Applicable to	Maximum Rate for FY2024-25
Tier 1	Per Parcel	All Non-exempt Parcels-Improved and Unimproved	\$90.69 Per Parcel
Tier 2	Per \$5,000 of Structure Value, rounded down to nearest \$5,000 (EBU)	Non-exempt Improved Parcels	\$8.31 Per EBU

The maximum fire protection assessment that could be collected within the MSBU for Fiscal Year 2024-25 is estimated to be \$23,336,272.00.

**Hardship Assistance:** In accordance with Sections 37.17.1, 37.17.2 and 39.12.35 of the Alachua County Code, qualifying owners of assessed property who meet criteria and asset guidelines set forth therein shall be eligible to receive a waiver of fees for fire protection assessment from the County. The applicant must apply for hardship assistance each year. Further information concerning the hardship assistance program and eligibility criteria is available from the Alachua County Department of Community Support Services, through its Division of Social Services at (352) 264-6750.

**NOTE: WE ARE REQUIRED BY SECTION 197.3632(4)(b), FLORIDA STATUTES, TO PROVIDE THE FOLLOWING INFORMATION:**

Because the assessments are on the property tax bill, they are treated the same as property taxes. Therefore, failure to pay the assessments will cause a tax certificate to be issued against this property which may result in loss of title.

All property owners have the right to appear at the Public Hearing on Tuesday, **September 10, 2024**, and to file written objections with the Alachua County Board of County Commissioners within 20 days of this notice. The Public Hearing will be held in Room 209 of the Alachua County Administration Building, 12 Southeast 1st Street, Gainesville, Florida 32601, at 5:01 p.m., or as soon thereafter as the matter may be heard.

We are required by Section 286.0105, Florida Statutes, to notify you that if you decide to contest any decisions made at the public hearing on these assessments, you will need a record of the proceedings and, for such purpose, you may need to ensure that a verbatim record of the proceedings (a word for word written copy of the entire public hearing) is made which includes the testimony and evidence upon which the appeal is to be based.

**ALSO NOTE:** If any accommodations are needed for persons with disabilities, please contact the Alachua County Equal Opportunity Office at (352) 374-5275 (voice) or TTY users call 711 (Florida Relay Service)

If you have questions about the assessments or their applicability to your property, please call Alachua County Fire Rescue at (352) 384-3101 or email at [acfrinfo@alachuacounty.us](mailto:acfrinfo@alachuacounty.us).

**NOT A BILL DO NOT PAY NOT A BILL DO NOT PAY NOT A BILL DO NOT PAY**

NOTICE OF PUBLIC HEARING TO IMPOSE AND  
PROVIDE FOR COLLECTION OF FIRE ASSESSMENT

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Alachua County, Florida, will conduct a public hearing to consider the imposition of an annual fire assessment for the provision of fire services within the boundaries of the entire unincorporated area of Alachua County and the cities of Alachua, Archer, Hawthorne, Micanopy, and Waldo and collection of this assessment pursuant to the tax bill collection method.

The hearing will be held at 5:01 p.m., or as soon thereafter as the matter may be heard, on Tuesday, September 10, 2024, in the Alachua County Administration Building, 12 Southeast First Street, Second Floor, Room 209, Gainesville, Florida. The purpose of the hearing is to receive public comment on the proposed assessment. All affected property owners have a right to appear at the hearing and to file written objections with the County before or during the hearing. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. If accommodation for persons with disabilities are needed, please contact the Alachua County Equal Opportunity Office at 352-374-5275, at least two (2) business days prior to the event. TTY users please call 711 (Florida Relay Service).

The amount of the annual fire assessment imposed against each property is based on a two-tiered apportionment method whereby a portion of the County's annual fire department budget is allocated equally among all parcels on a per parcel basis (Tier 1) and the remaining portion of the budget to be funded through the assessment is apportioned based on the value of structures on each parcel (Tier 2), measured in increments of \$5,000 each of which comprise an equivalent benefit unit (EBU). Undeveloped property is not subject to Tier 2.

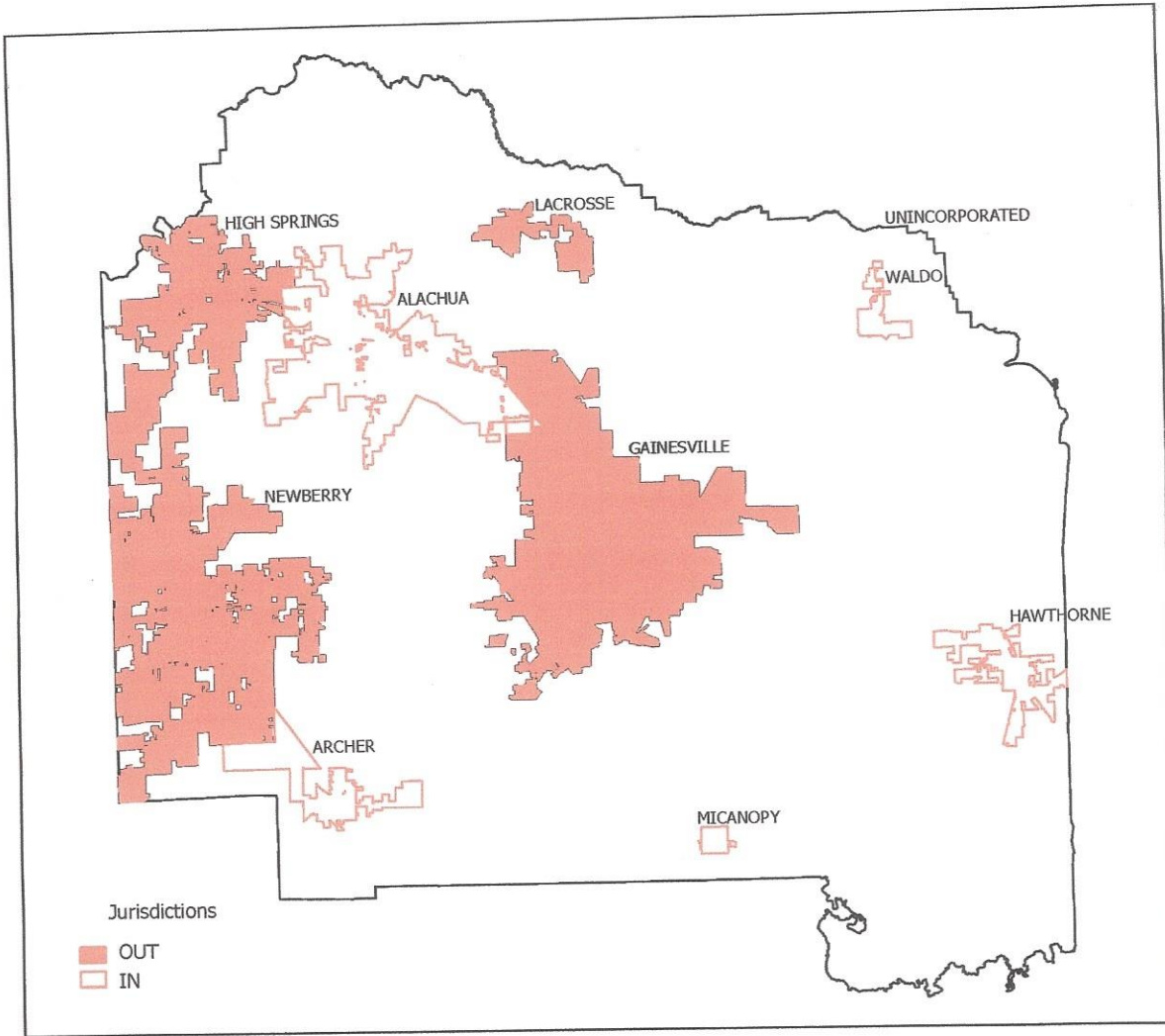
Benefit Tier	Assessment Unit	Applicable to	Maximum Rate for FY 2024-25	Maximum Rate for each fiscal year thereafter
Tier 1	Per Parcel	All Non-exempt Parcels – Improved and Unimproved	\$90.69 Per Parcel	\$133.22 Per Parcel
Tier 2	Per \$5,000 of Structure Value, rounded down to nearest \$5,000 (EBU)	Non-exempt Improved Parcels	\$8.31 per EBU	\$12.19 Per EBU

Copies of the Fire Assessment Ordinance, the Initial Assessment Resolution for Fire Services and the preliminary Fire Assessment Roll are available for inspection in the Department of Fire Rescue Headquarters, 911 SE 5<sup>th</sup> Street, Gainesville, FL

The fire service non-ad valorem assessment will be collected on the annual ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property in accordance with the provisions of Florida law, which may result in a loss of title.

If you have any questions, please contact Alachua County Fire Rescue at 352-384-3101.

# BOARD OF COUNTY COMMISSIONERS ALACHUA COUNTY, FLORIDA













# Item #4, 24-00613, 07092024-Res2024-49

2024-07-12

## Final Audit Report

Created:	2024-07-10
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-  Document created by Steve Donahey (asd@alachuaclerk.org)  
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-  Document emailed to bocchairsignature@alachuacounty.us for signature  
2024-07-10 - 8:00:13 PM GMT
-  Email viewed by bocchairsignature@alachuacounty.us  
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-  Signer bocchairsignature@alachuacounty.us entered name at signing as Mary C Alford  
2024-07-11 - 11:04:53 PM GMT- IP address: 24.250.199.157
-  Document e-signed by Mary C Alford (bocchairsignature@alachuacounty.us)  
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-  Document emailed to jki@alachuaclerk.org for signature  
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2024-07-12 - 4:35:50 AM GMT- IP address: 194.33.45.67
-  Signer jki@alachuaclerk.org entered name at signing as Jess Irby  
2024-07-12 - 4:36:14 AM GMT- IP address: 194.33.45.67
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