



Agenda Item Summary

File #: 25-00517

Agenda Date: 7/8/2025

Agenda Item Name:

FY26 Fire Services: Initial Assessment Resolution and Authorization to Properly Notice the Public Hearing

Presenter:

Tommy Crosby, Assistant County Manager 352-337-6205 and Harold Theus, Chief 352-384-3101

Description:

This is the initial Assessment Resolution authorizing a public hearing to set rates for Fire Assessment for Fiscal Year 2025-2026 and directing proper notice of the hearing, including through the Notice of Proposed Taxes (TRIM).

Recommended Action:

Adopt Resolution and authorize staff to notice the public of the September 11, 2025, Public Hearing to set the rates for the Fire Non-Ad Valorem Assessments and authorize provision of the notice to affected property owners on the Notice of Proposed Taxes (TRIM).

Prior Board Motions:

Resolution was approved on September 13, 2021, electing to use the uniform method of collecting non-ad valorem assessments for Fire Services.

Fiscal Note:

The Fire Assessment was implemented in FY18 with Tier 1 rate of \$83.34 and Tier 2 rate of \$7.63. The Fire Assessment rates remained flat for 4 consecutive fiscal years.

For Fiscal Year 2021-2022, the rate increase for Tier 1 was \$90.69 and Tier 2 \$8.31 per Equivalent Benefit Unit (EBU).

For Fiscal Year 2025-2026, the proposed rate is to increase Tier 1 to be \$132.47 per EBU and Tier 2 to be \$7.28 per EBU and is estimated to generate \$23,505,318.

Strategic Guide:

All Other Mandatory and Discretionary Services

Background:

The Fire Assessment was adopted by the Board and implemented as a funding source for fire protection services in FY2017-18. A resolution is required to set the Tentative Fire Assessment rates that will be included in the TRIM notices.