



Agenda Item Summary

File #: 25-00727

Agenda Date: 9/11/2025

Agenda Item Name:

FY26 Fire Services Non-Ad Valorem Assessment Final Rate Resolution

Presenter:

Tommy Crosby, Assistant County Manager 352-337-6205
Harold Theus, Chief of Fire Rescue 352-384-3101

Description:

Public hearing to set rates for Fire Non-Ad Valorem Assessment for Fiscal Year 2025-2026

Recommended Action:

Adopt the Fire Service Final Assessment Rate Resolution for Fiscal Year 2025-2026 and authorize the County Manager to certify the Non-Ad Valorem Assessment Roll to the Tax Collector.

Prior Board Motions:

For Fiscal Year 2025-2026, Resolution 2025-30 was approved on July 8, 2025 to set the rates for Fire Services Non-Ad Valorem Assessments and authorize provision of the notice to affect property owner on the Notice of Proposed Taxes (TRIM).

Fiscal Note:

For Fiscal Year 2025-2026, the proposed rate for Tier 1 is \$132.47 Per Parcel and Tier 2 \$7.28 per EBU. The FY26 expected revenue is \$23,630,648.00 (011.54.5480.325.2000).

The rate is in line with the five-year plan presented to the Board of County Commission on March 2020.

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 FY 2017-2018. A resolution is required to set the Final Fire Assessment rates.