



Legislation Details (With Text)

File #: R-2020-206 **Version:** 1 **Name:** Fire Rescue Assessment Final FY 2021
Type: Resolution **Status:** Passed
File created: 8/19/2020 **In control:** Special City Commission Meeting
On agenda: 9/14/2020 **Final action:** 9/14/2020
Title: A Resolution Of The City Commission Of The City Of Hollywood, Florida, Relating To The Provision Of Fire Rescue Services, Facilities And Programs In The City Of Hollywood, Florida; Reimposing Fire Rescue Assessments Against Assessed Property Located Within The City Of Hollywood, Florida For The Fiscal Year Beginning October 1, 2020; Approving The Rate Of Assessment; Approving The Assessment Roll.

Sponsors:

Indexes:

Code sections:

Attachments: 1. 01 Reso Final Fire Rescue Assmt FY 2021, 2. 02 Appendix A Fire Rescue Affidavit Notice Mailed FY 2021, 3. 03 Appendix B Fire Rescue Advertisement FY 2021, 4. 04 Appendix C Fire Rescue Cert Assessment Roll FY 2021

| Date | Ver. | Action By | Action | Result |
|-----------|------|---------------------------------|--------|--------|
| 9/14/2020 | 1 | Special City Commission Meeting | adopt | Pass |

A Resolution Of The City Commission Of The City Of Hollywood, Florida, Relating To The Provision Of Fire Rescue Services, Facilities And Programs In The City Of Hollywood, Florida; Reimposing Fire Rescue Assessments Against Assessed Property Located Within The City Of Hollywood, Florida For The Fiscal Year Beginning October 1, 2020; Approving The Rate Of Assessment; Approving The Assessment Roll.

Financial Management & Administration

Staff Recommends: Approval of the Attached Resolution.

Explanation:

In June 1996, the City imposed a fire rescue non-ad valorem assessment to provide funding for the City's fire rescue services, facilities and programs beginning in FY 1997. The City has reimposed the fire rescue assessment every fiscal year since its inception in FY 1997. The assessment pays for a portion of the cost of fire rescue services provided to properties located in the City of Hollywood. The remainder of the cost is funded from other City revenue sources. The annual fire rescue non-ad valorem assessment is levied each fiscal year against all assessed residential and non-residential properties in the City (with the exception of government and tax-exempt institutional properties where the building uses are wholly or partially exempt from ad valorem taxation under Florida law, and vacant land parcels), and appears on each property owner's annual property tax bill as a non-ad valorem assessment.

The City Commission adopted the Preliminary Rate Resolution for FY 2020 on July 1, 2020 which initiates the annual process for updating the assessment roll and reimposing the fire rescue assessment. The Annual Rate Resolution sets forth the final fire rescue assessment rate schedule and approves the Assessment Roll for Fiscal Year 2021 with such amendments as the City Commission deems appropriate after hearing the comments and objections of all interested parties.

The proposed FY 2021 assessment rates set forth in the Annual Rate Resolution are the same rates that were approved in the Preliminary Rate Resolution on July 1, 2020.

The virtual public hearing will be held on September 14, 2020 at 5:30 p.m. Notification of the virtual public hearing was mailed to all property owners on or before August 24, 2020 by the Broward County Property Appraiser as part of the TRIM notice.

Fiscal Impact:

For Fiscal Year 2021, beginning October 1, 2020, the residential rate for the fire rescue non-ad valorem assessment will remain the same as the Fiscal Year 2020 rate of \$285 Per Dwelling Unit. Non-Residential Properties are assessed on a scale by property type and square footage. The proposed FY 2021 assessment rates will result in a projected fire rescue assessment roll to be collected of approximately \$28,648,000.00. Setting the fire rescue assessment rate at this level will fund approximately 96.5% of the total assessable costs of providing fire rescue services.

Total revenue budgeted in the FY 2021 Budget for the Fire Rescue Assessment is \$27,628,000.00, which is 96% of the total anticipated revenues of \$28,648,000.00.

Recommended for inclusion on the agenda by:

David E. Keller, Interim Director, Financial Services Department

Adam Reichbach, Assistant City Manager for Finance and Administration