



Legislation Details (With Text)

File #: R-2023-219 **Version:** 1 **Name:** Fire Rescue Assessment FY 2024 Prelim
Type: Resolution **Status:** Passed
File created: 6/1/2023 **In control:** Department of Financial Services
On agenda: 7/5/2023 **Final action:** 7/5/2023
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; Establishing The Estimated Assessment Rate For Fire Rescue Assessments For The Fiscal Year Beginning October 1, 2023; Directing The Preparation Of An Assessment Roll; Authorizing A Public Hearing And Directing The Provision Of Notice Thereof; Providing For Conflicts And Severability.

Sponsors:

Indexes:

Code sections:

Attachments: 1. 01 Reso Fire Rescue Assess Prelim FY2024 at 97.5% \$312, 2. 02 Appendix A Fire Rescue Incident Rpt Situation Codes, 3. 03 Appendix B Fire Rescue Property Use Codes, 4. 04 Appendix C Fire Rescue Apportionment Method, 5. 05 Appendix D Fire Rescue Rate Schedule at 97.5% \$312, 6. 06 Appendix E Fire Rescue Notice to Be Published at 97.5% \$312, 7. 07 Appendix F Fire Rescue Trim Notice at 97.5% \$312

Date	Ver.	Action By	Action	Result
7/5/2023	1	Regular 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; Establishing The Estimated Assessment Rate For Fire Rescue Assessments For The Fiscal Year Beginning October 1, 2023; Directing The Preparation Of An Assessment Roll; Authorizing A Public Hearing And Directing The Provision Of Notice Thereof; Providing For Conflicts And Severability.

Financial Management & Administration

Staff Recommends: Approval of the attached Resolution.

Explanation:

In June 1996, the City of Hollywood 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 in every fiscal year since 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 against all assessed residential and non-residential properties in the City (with the exception of wholly tax-exempt government properties and institutional properties, or of those portions of government properties and institutional properties that are tax-exempt, and vacant land parcels), and appears on each property owner's annual property tax bill as a non-ad valorem assessment.

The Preliminary Rate Resolution, as defined in and required by Ordinance O-96-17, initiates the annual process for updating the assessment roll and reimposing the fire rescue assessment. The Preliminary Rate Resolution sets forth the estimated fire rescue assessment rate schedule and the estimated amount of revenue to be provided by the assessment for FY 2024.

The required Public Hearing will be held on September 14, 2023 at 6:00 p.m. Notification of the public hearing will be mailed to all property owners by August 24, 2023 by the Broward County Property Appraiser as part of the TRIM notice.

Fiscal Impact:

We are recommending the residential rate for FY 2024 be set at \$312, an \$8 increase over the prior year (\$304). This will result in a projected fire rescue assessment roll to be collected of approximately \$31,070,000.00. Setting the fire rescue assessment rates at this level will fund approximately 97.5% of the total assessable costs of providing fire rescue services based on the point and time rate study updated during FY 2022.

By raising the assessment rate from 95% to 97.5%, the City will be able to generate approximately \$760,000 in additional revenues to help offset the cost of a new fire engine.

Total revenue to be budgeted in the Proposed FY 2023 Budget for the Fire Rescue Assessment is approximately \$29,517,000.00, which is 95% of the total anticipated revenues of \$31,070,000.00.

Recommended for inclusion on the agenda by:

Shawn Burgess, Assistant Director/City Treasurer, Financial Services Department

Dan Booker, Fire Chief

David E. Keller, Director, Financial Services Department

Adam Reichbach, Assistant City Manager, Finance and Administration