

## City of Hollywood

## Legislation Details (With Text)

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Title:	Fire Res The	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, 2021; Approving The Rate Of Assessment; Approving The Assessment Roll.						
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Attachments:	1. 01 Reso Final Fire Rescue Assmt FY 2022, 2. 02 Appendix A Fire Rescue Affidavit Notice Mailed FY 2022, 3. 03 Appendix B Fire Rescue Advertisement FY 2022, 4. 04 Appendix C Fire Rescue Cert Assessment Roll FY 2022, 5. 05 AHAC Recommendation.pdf							
Date	Ver.	Action By	/		Ac	tion	Result	
9/13/2021	1	Special	City Commi	ssion	Meeting ac	lopt	Pass	
A Resolution Of The City Commission Of The City Of Hollywood Florida Relating To The Provision								

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, 2021; 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 2022 on July 7, 2021 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 2022 with such amendments as the City Commission deems appropriate after hearing the comments and objections of all interested parties.

The proposed FY 2022 assessment rates set forth in the Annual Rate Resolution are the same rates that were approved in the Preliminary Rate Resolution on July 7, 2021.

The public hearing will be held on September 13, 2021 at 5:30 p.m. Notification of the virtual public hearing was mailed to all property owners on or before August 24, 2021 by the Broward County Property Appraiser as part of the TRIM notice.

Fiscal Impact:

For Fiscal Year 2022, beginning October 1, 2021, the residential rate for the fire rescue non-ad valorem assessment will increase from \$285 to \$299 Per Dwelling Unit. Non-Residential Properties are assessed on a scale by property type and square footage. The proposed FY 2022 assessment rates will result in a projected fire rescue assessment roll to be collected of approximately \$30,405,000.00. Setting the fire rescue assessment rate at this level will fund approximately 97.5% of the total assessable costs of providing fire rescue services.

Net revenue budgeted in the FY 2022 Budget for the Fire Rescue Assessment is \$29,260,000.00, which is 96% of the total anticipated revenues of \$30,405,000.00.

Recommended for inclusion on the agenda by: Adam Reichbach, Assistant City Manager for Finance and Administration Melissa Cruz, Director of Financial Services Department