



Legislation Details (With Text)

File #: R-2025-102 **Version:** 2 **Name:** Fire Rescue Assessment Change in Methodology
Type: Resolution **Status:** Passed
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Title: A Resolution Of The City Commission Of The City Of Hollywood, Florida, Approving And Authorizing The Alteration Of The Parcel Apportionment Methodology For Non-Residential Structures From Utilizing Rates Based On Square Foot Tiers To A Rate Development Methodology Based On A Per-Square-Foot Assessments, For Fire Rescue Assessment Within The City, Against Assessed Property Located Within The City Of Hollywood, Florida For Fiscal Years Beginning With FY 2026 (October 1, 2025) And Forward.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Reso Fire Rescue Assess Change in Methodology, 2. O-96-017

Date	Ver.	Action By	Action	Result
4/2/2025	2	Regular City Commission Meeting	adopt	Pass

A Resolution Of The City Commission Of The City Of Hollywood, Florida, Approving And Authorizing The Alteration Of The Parcel Apportionment Methodology For Non-Residential Structures From Utilizing Rates Based On Square Foot Tiers To A Rate Development Methodology Based On A Per-Square-Foot Assessments, For Fire Rescue Assessment Within The City, Against Assessed Property Located Within The City Of Hollywood, Florida For Fiscal Years Beginning With FY 2026 (October 1, 2025) And Forward.

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 desires to alter the parcel apportionment methodology for non-residential structures from utilizing rates based on square foot tiers to a rate development methodology based on a per-square-foot basis for the Fire Rescue Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the fiscal years beginning with FY 2026 (October 1, 2025) and forward.

If the per-square-foot basis was applied to FY2025, it would have been the following:

Fire Assessment Rates (Two-Year Average FY 2025 - FY 2026) (92.5% Funding)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$345
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.47
Industrial/Warehouse	\$0.07
Institutional	\$0.63

Fiscal Impact:

For Fiscal Year 2025, the residential rate for the fire rescue non-ad valorem assessment was adopted at \$345 Per Dwelling Unit. Non-Residential Properties were assessed on a scale by property type and square footage. At the FY 2025 adopted assessment rates and with a funding level of 92.5%, the projected fire rescue collection is approximately \$33,888,000.00. If the methodology change was applied to the FY 2025, the overall projected revenue adjustment would have been approximately \$28,000 increase.

Recommended for inclusion on the agenda by:
Stephanie Tinsley, Director, Financial Services Department
Adam Reichbach, Assistant City Manager