



## Legislation Text

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**File #:** 21-0469, **Version:** 1

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**Agenda Item Name:**

Fire Assessment: Initial Assessment Resolution and Authorization to Advertise a Public Hearing

**Presenter:**

Harold Theus, Chief, 384-3101, Tommy Crosby 337-6205

**Description:**

This is the initial Assessment Resolution authorizing public hearing to set rates for Fire Assessment for Fiscal Year 2021-22 and directing the provision of notice by newspaper and through the Notice of Proposed Taxes (TRIM).

**Recommended Action:**

Adopt Resolution and authorize staff to notice the public of the September 14, 2021, Public Hearing to set the rates for the Fire Non-Ad Valorem Assessments and authorize provision of the notice to affected property owners on the Notice of Proposed Taxes (TRIM).

**Prior Board Motions:**

Resolution 2020-94 was approved of on September 8, 2020, electing to use the uniform method of collecting non-ad valorem assessments for Fire Services.

**Fiscal Consideration:**

The Fire Assessment was implemented in FY18 with Tier 1 rate of \$83.34 and Tier 2 rate of \$7.63. The Fire Assessment rates remained flat for 4 consecutive fiscal years.

For Fiscal Year 2021-22, the proposed rate increase for Tier 1 is \$90.69 and Tier 2 \$8.31 per Equivalent Benefit Unit (EBU). The FY22 expected revenue is \$15,544,960 (011.00.0000.325.2000). The average Fire Assessment bill at 30 EBUs will increase by \$27.75 for Tier 1 and 2.

**Background:**

The Fire Assessment was adopted by the Board and implemented as a funding source for fire protection services in FY2017-18 and continued in FY2018-19, FY2019-2020 and FY20-2021. The FY22 County Manager Budget was presented to the Board on June, 29 2021. A resolution is required to set the Tentative Fire Assessment rates that will be included in the TRIM notices.

Tier 1 all non-exempt parcels-improved and unimproved \$90.69 per parcel.

Tier 2 non-exempt improved parcels \$8.31 per EBU (Per \$5,000 of structure value, rounded down to nearest \$5,000 is EBU).