




BOARD OF COUNTY COMMISSIONERS

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To: Board of County Commissioners
From: Tina Boan
Budget Manager 
Date: 10/26/2007
Re: Non-ad valorem Fire Assessments

In anticipation that the county may consider the development of an assessment for fiscal relief in the area of fire services, staff is requesting approval to advertise a public hearing to consider a resolution concerning the potential use of the uniform method to collect non-ad Valorem assessments.

During fiscal year 2007 and the 2008 budget cycle we have identified the need for additional revenue in order to continue to provide adequate fire services to the citizens. Additional pressure was added during the 2007 Special Legislative Sessions with House Bill 1B, Property Tax Reduction and Reform Law.

The "Exemption" that was given was supposed to give relief to taxing units where the predominant function of which is to provide emergency medical or fire rescue services was misleading. What it did was exclude them from the millage cap where the calculation was based on the annual growth rate and designate them as an Independent Special District. Independent Special District's were mandated to a maximum millage rate levy by majority vote of 97 percent of the rolled back rate. In other words it was sold as an exemption but really was a 3% reduction.

Section 197.3632, Florida Statutes, requires that the County hold a public hearing and adopt a resolution of intent to use the uniform method of collection for any assessment program in the calendar year prior to any collection. Section 197.3632 also requires that notice of the public hearing to adopt the resolution of intent be published in a newspaper of general circulation once a week for the four consecutive weeks immediately before the date of the hearing.

It is important to note that we are trying to satisfy our statutory notice requirements. By moving forward with the advertisement, public hearing, and adopting the resolution of intent, the County is simply reserving the right to levy the assessment. To reiterate, this resolution is non-binding, the County may decide not to go forward with the assessment at a later date.

Feel free to contact myself at X4472 or Cynthia Hall, Assistant County Attorney X3174 if you have any questions.

ENROLLED

HB 1B, Engrossed 1

2007 Legislature

729 (4) The maximum millage rate that an independent special
 730 district may levy by a majority vote of the governing body for
 731 the 2007-2008 fiscal year is 97 percent of the rolled-back rate,
 732 as calculated under s. 200.065.

733 (a) The maximum millage rate specified in this subsection
 734 may be increased to the rolled-back rate if approved by a two-
 735 thirds vote of the governing body of the independent special
 736 district.

737 (b) The maximum millage rate specified in this subsection
 738 may be increased to the nonvoted millage rate that was levied in
 739 the 2006-2007 fiscal year, if approved by a unanimous vote of
 740 the governing body of the independent special district or by a
 741 three-fourths vote if the governing body has nine or more
 742 members.

743 (c) Upon approval of a maximum rate in paragraph (b), a
 744 higher rate may be levied if approved by a referendum of the
 745 voters.

746 (d) For the purpose of calculating maximum millage rates
 747 for the 2007-2008 fiscal year under this section, municipal
 748 service taxing units and special districts dependent to a county
 749 or municipality, the predominant function of which is to provide
 750 emergency medical or fire rescue services, shall be considered
 751 independent special districts and shall not be included for
 752 purposes of calculating the maximum millage rate under
 753 subsections (2) and (3).

754 (5) In the 2008-2009 fiscal year, a county, municipal
 755 service taxing units of that county, and special districts
 756 dependent to that county; a municipality and special districts