

The City has imposed fire assessments each year since 2012. The assessment for each property has been calculated based on the "readiness to serve" or "availability" method (the "Availability Methodology"). The Availability Methodology is a two-tiered system in which all parcels, developed and undeveloped, pay an equal amount per parcel to fund a portion of the costs incurred by the City in providing fire protection service and availability each year (Tier 2). Additional City costs are assessed only against improved property based on the value of improvements constructed on each developed parcel (Tier 1).

The City Council is considering an alternative apportionment methodology pursuant to which the fire assessments are imposed according to property use categories and historic fire incident reports and call data for each category (the "Demand Methodology"), in which case the annual fire assessments will be imposed against residential property on a per dwelling unit basis (or per mobile home space in the case of mobile home parks), against vacant property on a per lot basis, and against all other property based on the square footage of buildings located on the property. The Annual Assessment Resolution to be considered at the public hearing on August 19 will determine whether the City (i) continues to use the Availability Methodology for Fiscal Year 2019-20 based on maximum rates of \$1.07 per \$1,000 of improvement value for Tier 1 and \$148.50 per parcel for Tier 2, or (ii) switches to the Demand Methodology for such fiscal year and thereafter based on the following maximum rates:

<i>Estimated Fire Assessment Rates if City Switches to Demand Methodology</i>		
<i>Property Use Category</i>	<i>Assessment Billing Unit</i>	<i>Assessment per Unit *</i>
Residential Property	Dwelling Unit	\$164.5957
Commercial Property	Square Foot	\$0.0581
Industrial/Warehouse Property	Square Foot	\$0.0355
Government/Institutional Property	Square Foot	\$0.0971
Vacant Parcels	Parcel/Lot	\$31.6172

*Assessment rates in the table above have been rounded to four decimal points. Individual assessment bills will be rounded to two decimal points, or the nearest cent.

A more specific description of the fire assessments proposed for Fiscal Year 2019-20 and the Demand Methodology are set forth in Resolution No. 2019-06 (the "Preliminary Rate Resolution") adopted by the City Council on July 15, 2019. Copies of the City's Fire Assessment Ordinance (Ordinance No. 830), the Preliminary Rate Resolution and the proposed Fire Protection Assessment Roll for Fiscal Year 2019-20 are available for inspection at City Hall located at 201 Howell Avenue, Brooksville, Florida 34601.

The assessments will be collected on the ad valorem tax bill to be mailed by the Hernando County Tax Collector in November 2019, and each November thereafter, as authorized by section 197.3632, Florida Statutes. Florida law provides that failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact Fire Chief Ron Snowberger at (352) 540-3842.

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