

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit	See next Page		
Single Family	\$139.50			Not Used
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤1,999	\$245	\$57	\$601
	2,000 - 3,499	489	114	1,202
	3,500 - 4,999	856	200	2,101
	5,000 - 9,999	1,223	284	3,002
	10,000 - 19,999	2,445	569	6,001
	20,000 - 29,999	4,889	1,137	12,002
	30,000 - 39,999	7,333	1,704	18,002
	40,000 - 49,999	9,777	2,273	24,002
	≥50,000	12,221	2,841	30,003

The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2010.

(D) No Fire Rescue Assessment shall be imposed upon a parcel of Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid



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## Memorandum

**To:** Bruce Moeller, City Manager  
**From:** Laura Toebe, Finance Director  
**Date:** September 24, 2010  
**Re:** Fire Rescue Assessment

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On July 13, 2010, the City Commission approved an estimated assessment rate for fire rescue in which residential rates would be increased by ten dollars (\$10) annually. Because the rates are driven by percentages related to call volume and type (and the changes in the mix of properties), this proposed ten dollar (\$10) increase to residential also increased commercial properties by 5.5%, increased industrial properties by 1.6%, but DECREASED institutional properties by 23%. These rates then went out on the TRIM notice.

On September 13, 2010, the City Commission approved the final fire rescue assessment, which basically kept rates the same as the previous year. NO INCREASE was approved for residential fire rescue rates.

Because the TRIM noticed institutional property owners a lower rate, the City sought legal counsel and was advised to use the lower institutional rates, per the TRIM notice. These rates would be as follows:

**Institutional:**

<u>Building classification (in square foot ranges)</u>	<u>Rate</u>
< 1,999	\$ 465
2,000 – 3,499	929
3,500 – 4,999	1,624
5,000 – 9,999	2,320
10,000 – 19,999	4,638
20,000 – 29,999	9,275
30,000 – 39,999	13,912
40,000 – 49,999	18,549
> 50,000	23,186

The impact to the budget for fiscal year 2011 would be a decrease of \$51,028 (from \$6,950,850 to \$6,899,822) in the revenue line item 001-0000-325.20-01 on page 14 of the proposed budget.

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