



AGENDA REPORT  
September 11, 2018

**Resolution Re: Certifying Annual Fire Services Non-Ad Valorem Special Assessment Roll**

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**SUBJECT:**

**Resolution Re: Board of County Commissioners ratifying, confirming and certifying the Annual Fire Services Non-Ad Valorem Special Assessment Roll for the County fiscal year beginning October 1, 2018 and forward the same to the Tax Collector's Office for collection in the same manner as Ad Valorem Taxes are collected.**

**FISCAL IMPACT:**

On May 22, 2018, the Board adopted a six percent increase in FY18-19 for the Fire Services Special Assessment Rate within the benefit area. This proposed resolution enacts that decision by certifying the Fire Services assessment roll for the county. The Fire Service rates, assessments and charges fund fire service operations, haz-mat special operations, fire prevention and fire inspections.

**DEPT/OFFICE:**

Fire Rescue

**REQUESTED ACTION:**

It is requested that the Board of County Commissioners adopt the Resolution ratifying, confirming and certifying the Annual Fire Services Non-Ad Valorem Special Assessment Roll for the Fiscal Year beginning October 1, 2018 and forward the assessment resolution to the Tax Collector's Office for collection in the same manner as ad valorem taxes are collected.

**SUMMARY EXPLANATION and BACKGROUND:**

On May 22, 2018, the Board of County Commissioners adopted Resolution No. 18-079, adjusting the Fire Services Special Assessment Rate within the benefit area by an increase of six percent in FY 18-19 followed by an annual rate increase equal to the Consumer Price index (CPI) or three percent, whichever is lower, until a 15 percent (15%) increase over the FY 2018 rate is achieved.

Chapter 98, Brevard County Code of Ordinances, provides that the Board shall at any

regular or special meeting, on or before the 15th day of September, review the Fire Service Non-Ad Valorem Special Assessment roll prepared by the Fire Chief for its conformity with the rate resolution. If upon its review, the Board is satisfied that the Fire Service Non-Ad Valorem Special Assessment roll has been prepared in conformity with the rate resolution, and shall ratify and confirm such roll and certify the roll listed above. A summary of the roll is attached for the Board's review.

**ATTACHMENTS:**

**Description**

- ▢ **2018 Resolution**
- ▢ **2018 Fire Assessment Roll Summary**



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September 12, 2018

**M E M O R A N D U M**

**TO:** Chief Mark Schollmeyer, Fire Rescue Director

**RE:** Item D.7., Resolution Certifying Annual Fire Services Non-Ad Valorem Special Assessment Roll

The Board of County Commissioners, in special session on September 11, 2018, adopted Resolution No. 18-119, ratifying, confirming, and certifying the Annual Fire Services Non-Ad Valorem Special Assessment Roll for the Fiscal Year beginning October 1, 2018. Enclosed is a certified copy of the Resolution.

Your continued cooperation is greatly appreciated.

Sincerely,

**BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK**

Tammy Rowe, Deputy Clerk

Encl. (1)

**cc:** County Manager  
Tax Collector  
Finance  
Budget

RESOLUTION NO. 18 –119

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS RATIFYING, CONFIRMING AND CERTIFYING THE ANNUAL FIRE SERVICES NON-AD VALOREM SPECIAL ASSESSMENT ROLL FOR THE COUNTY FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND FORWARDING THE SAME TO THE TAX COLLECTOR'S OFFICE FOR COLLECTION IN THE SAME MANNER AS AD VALOREM TAXES ARE COLLECTED.

WHEREAS, Florida Statute, Section 197.3632 grants the Board of County Commissioners the power to utilize the Uniform Method for collecting special non-ad valorem assessments; and

WHEREAS, on May 22, 2018, and September 11, 2018, the Board of County Commissioners adopted a schedule of rates, assessments and charges for fire service operations; and

WHEREAS, on July 10, 2018, the Board of County Commissioners amended the Fire Assessment Code Chapter 98, Article II, Division 3, Section 98-52 Code of Ordinances of Brevard County to conform to Florida Statutes 125.01(r); and

WHEREAS, by September 15 of each year, the Chair of the Board of County Commissioners or his or her designee shall certify a non-ad valorem assessment roll to the Tax Collector; and

WHEREAS, the Fire Chief has prepared the annual Fire Service Non-Ad Valorem Assessment Roll in accordance with the Board of County Commissioners direction on an electronic medium; and

WHEREAS, the Brevard County Board of County Commissioners has had opportunity to review the Roll and is satisfied that the annual Fire Service Non-Ad Valorem Assessment Roll has been prepared in conformity with the schedule of rates, assessments and charges for fire service operations adopted by the Board on September on May 22, 2018 and September 11, 2018;

NOW, THEREFORE, BE IT RESOLVED by the Brevard County Board of County Commissioners:

1. The Board of County Commissioners of Brevard County, Florida, certifies, ratifies and confirms that the Fire Service Non-Ad Valorem Assessment Roll for County fiscal year beginning October 1, 2018, is in conformity with the schedule of rates, assessments and charges for fire service operations adopted by the Board on May 22, 2018 and September 11, 2018.

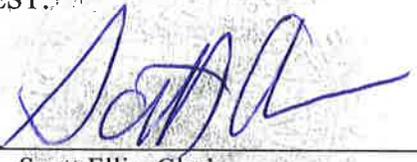
2. The Board of County Commissioners of Brevard County, Florida, certifies, ratifies and confirms such Fire Service Non-Ad Valorem Assessment Roll as certified on a compatible electronic medium to the Tax Collector. The Tax Collector shall collect such Fire Service Non-Ad Valorem Assessment in the same manner as ad valorem taxes are collected.

3. A certified copy of this Resolution shall be delivered to the Tax Collector of Brevard County, Florida.

Done and Adopted in regular session by the Brevard County Board of County Commissioners, this \_\_\_ day of September, 2018.

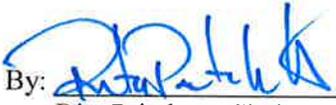
ATTEST:

By:

  
\_\_\_\_\_  
Scott Ellis, Clerk

BOARD OF COUNTY COMMISSIONERS  
OF BREVARD COUNTY, FLORIDA

By:

  
\_\_\_\_\_  
Rita Pritchett, Chair

As approved by the Board on: 9/11/18

Reviewed for legal form and content:

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EXHIBIT "A"  
 Brevard County Fire Rescue  
 Non- Ad Valorem Assessment Roll Summary  
 As of August 15, 2018

Unincorporated

Multi Family	944	\$545,007
Mobile Home Parks	65	\$124,076
Non Residential	3,225	\$2,687,925
Residential	91,883	\$17,572,630
Exempt	1695	<u>\$0</u>
 Total Unincorporated	 97,812	 \$20,929,638

Municipalities

Multi Family	102	\$41,159
Mobile Home Parks	2	\$9,404
Non Residential	620	\$792,340
Residential	10,723	\$2,406,985
Exempt	124	<u>\$0</u>
 Total Municipalities	 11,571	 \$3,249,888

<b>Grand Total</b>	<b>109,383</b>	<b>\$24,179,526</b>
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