



AGENDA REPORT
April 24, 2018

SUBJECT:

Fire Assessment Rate Increase

FISCAL IMPACT:

Option 1: Annual projected increase in Fire Assessment revenue of \$3,375,000.

Option 2: Projected increase in Fire Assessment revenue of \$1,350,000 in FY 18/19, with annual increased revenues (assuming a 2% CPI) of an estimated \$450,000 in the following three subsequent fiscal years..

DEPT/OFFICE:

Fire Rescue

REQUESTED ACTION:

Request Board direction regarding which, if any, rate adjustment to the Fire Services Special Assessment. Should a Special Assessment change be approved, it is also requested approval to advertise a public hearing to modify the Special Assessment resolution to reflect updated user fees.

SUMMARY EXPLANATION and BACKGROUND:

Fire Operations are funded through the ad valorem Fire Control MSTU (FY18: \$11.6M) and non-ad valorem Fire Assessment (FY18: \$22.5M). The Fire Control MSTU millage rate is adjusted annually during the budget process in accordance with Florida Statutes and the Brevard County Charter. The Fire Assessment is not addressed annually in the manner ad valorem revenue sources are and has not seen a rate adjustment since Fiscal Year 2008.

The current Fire Assessment (FA) methodology was developed by a consultant and presented to the Board in July 2008. The Board subsequently approved the proposed methodology during budget public hearings in September of 2008 for FY09. The FA's methodology addresses two primary property types; residential and commercial. Residential property rates were developed based on three factors: square footage, base rate benefit factor (cost per square foot basis per the Property Appraiser) and the equivalent residential unit (ERU), which is related to the middle "bin" or range of property sizes. Commercial rates are based on square footage and hazard code depending on the type of occupancy it is (the more hazardous, the more resources required to mitigate a fire). The FA rates were reduced 15% by the Board in 2008 as a measure to spend down

Fire Rescue's FY09 reserve fund balance of \$14.2M. The FA rates were to be re-addressed for the FY12 budget but were not, due to the economic recession. Fire Rescue extended the original timeframe for spending down the reserves through deferment of capital and CIP projects.

Currently, operating expenses are outpacing operating revenues requiring the department to utilize reserve funds to balance the budget; reserve funds are being expended at approximately \$1.1M annually. For FY18, the Department's reserve fund balance is \$2.1M. BCC Policy 21 states that it shall be the goal that reserves should be budgeted at no less than 10% of operating revenues; as a minimum, Fire Rescue, per policy, should maintain a reserve fund balance of \$3.3M. Additionally, fire engine responses have increased by 56% over the last 10 years; this increased workload, coupled with year-to-year inflation, has contributed to increased operating expenses.

Fire Rescue is requesting Board consideration and direction for adjusting FA rates to establish/maintain appropriate reserve funds and to fund operating expenses and capital replacement programs. Listed below are two (2) rate adjustment options.

Option 1

Increase Fire Assessment rates by 15%. Annual projected increase to revenue is approximately \$3.375M.

Option 2

Increase Fire Assessment rates by 6% in FY2018-19 and annually adjust rate to CPI or 3%, whichever is lower, until a 15% increase is achieved. First year 6% rate adjustment would increase revenue approximately \$1.35M. Subsequent CPI increases (2% example) would provide additional revenue of approximately \$450K.

Contact: Mark Schollmeyer, Fire Chief/Director-Ph. (321) 633-2056 -
mark.schollmeyer@brevardfl.gov

ATTACHMENTS:

Description

- ▢ **Fire Operations Information**
- ▢ **Option 1 & 2 Rate Scenarios**
- ▢ **Sample Letter to Property Owners**



Tammy Rowe, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

April 25, 2018

MEMORANDUM

TO: Chief Mark Schollmeyer, Fire Rescue Director

RE: Item VI.B.1., Fire Assessment Rate Increase

The Board of County Commissioners, in regular session on April 24, 2018, accepted Option 2, to increase the Fire Assessment revenue to \$1,350,000 in FY 2018/2019, with annual increased revenues (assuming 2% CPI) of an estimated \$450,000 in the following three subsequent fiscal years; and approved advertisement of a public hearing to modify the Special Assessment Resolution to reflect the updated user fees.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

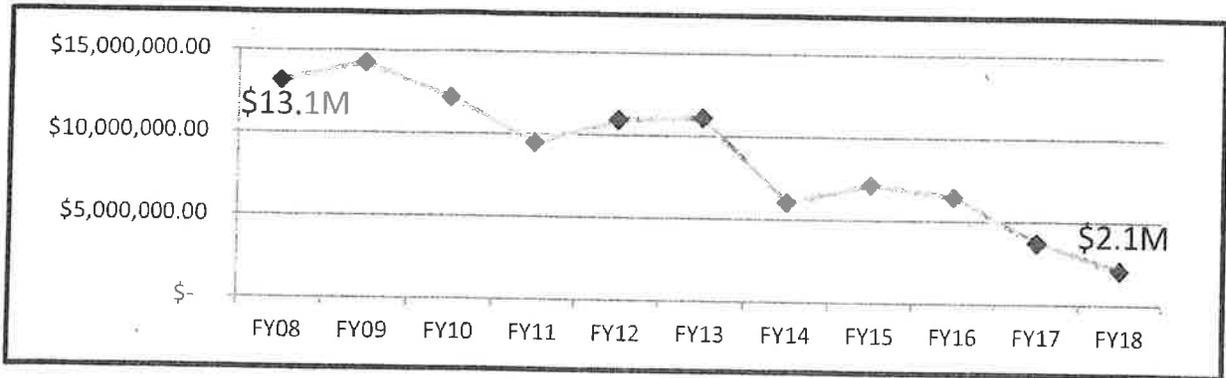
Tammy Rowe, Deputy Clerk

/cmw

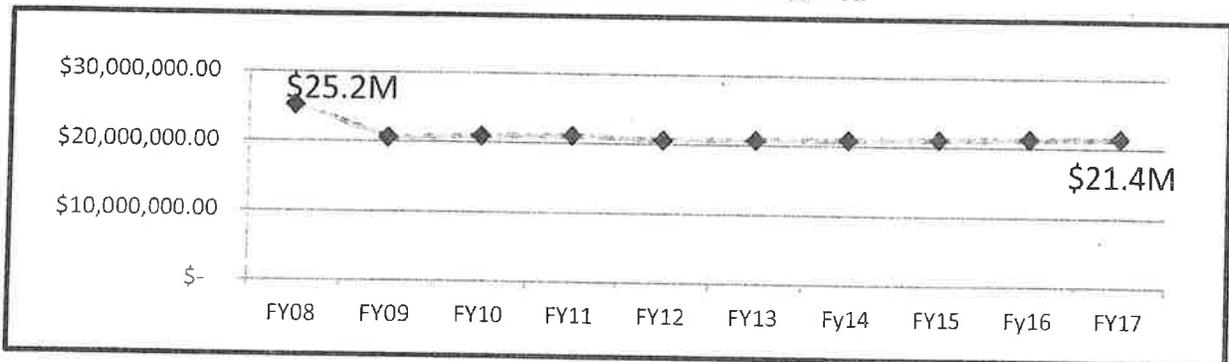
cc: Finance
Budget

Fire Operations

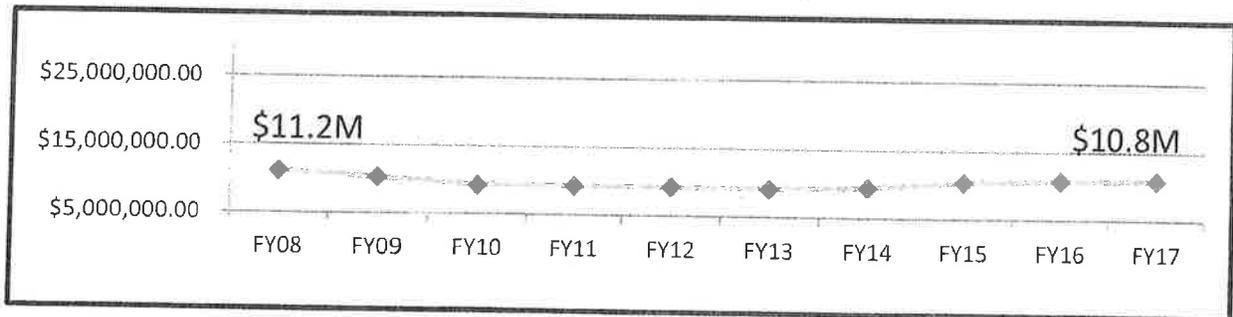
Reserve Fund Trend



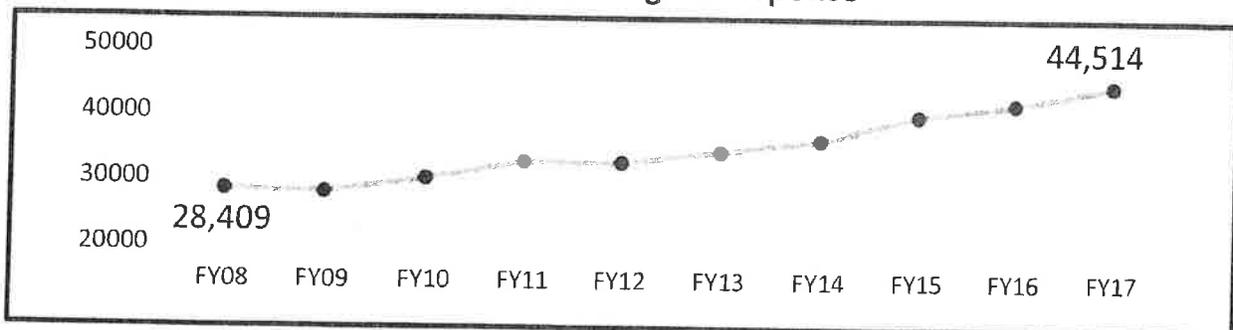
Fire Assessment Revenue Trend



MSTU Revenue Trend



Workload: Fire Engine Response



Data: actuals

FIRE ASSESSMENT

RESIDENTIAL PROPERTIES

Option 1 15% Increase

EXAMPLE: RESIDENTIAL HOME

Size Range -Square foot	Current Rate	15% Increase	New Total
0-700	\$ 39.13	\$ 5.87	\$ 45.00
701-1100	\$ 99.61	\$ 14.94	\$ 114.55
1101-1400	\$ 138.74	\$ 20.81	\$ 159.55
1401-1800	\$ 177.87	\$ 26.68	\$ 204.55
1801-2200	\$ 222.34	\$ 33.35	\$ 255.69
2201-2600	\$ 266.81	\$ 40.02	\$ 306.83
2601-1000000	\$ 311.27	\$ 46.69	\$ 357.96

EXAMPLE: MANUFACTURED/MODULAR HOME

Size Range -Square foot	Current Rate	15% Increase	New Total
0-700	\$ 22.70	\$ 3.41	\$ 26.11
701-1100	\$ 57.77	\$ 8.67	\$ 66.44
1101-1400	\$ 80.47	\$ 12.07	\$ 92.54
1401-1800	\$ 103.16	\$ 15.47	\$ 118.63
1801-2200	\$ 128.96	\$ 19.34	\$ 148.30
2201-2600	\$ 154.75	\$ 23.21	\$ 177.96
2601-1000000	\$ 180.54	\$ 27.08	\$ 207.62

EXAMPLE: MANUFACTURED (SINGLE WIDE)/CONDO

Size Range -Square foot	Current Rate	15% Increase	New Total
0-700	\$ 16.44	\$ 2.47	\$ 18.91
701-1100	\$ 41.84	\$ 6.28	\$ 48.12
1101-1400	\$ 58.27	\$ 8.74	\$ 67.01
1401-1800	\$ 74.71	\$ 11.21	\$ 85.92
1801-2200	\$ 93.38	\$ 14.01	\$ 107.39
2201-2600	\$ 112.06	\$ 16.81	\$ 128.87
2601-1000000	\$ 130.73	\$ 19.61	\$ 150.34

Example: Multi-Family

Size Range -Square foot	Current Rate	15% Increase	New Total
0-2500	\$ 289.85	\$ 43.48	\$ 333.33
2501-5000	\$ 459.85	\$ 68.98	\$ 528.83
5001-10000	\$ 816.85	\$ 122.52	\$ 939.37
1001-20000	\$ 1,080.35	\$ 162.05	\$ 1,242.40
20001-50000	\$ 2,363.85	\$ 354.57	\$ 2,718.42
50001-100000	\$ 3,426.35	\$ 513.95	\$ 3,940.30
100001-150000	\$ 7,081.35	\$ 1,062.20	\$ 8,143.55
150001-250000	\$ 9,801.35	\$ 1,470.20	\$ 11,271.55
250001 and up	\$ 17,876.35	\$ 2,681.45	\$ 20,557.80

Option 2 6% Increase

EXAMPLE: RESIDENTIAL HOME

Size Range -Square foot	Current Rate	6% Increase	New Total
0-700	\$ 39.13	\$ 2.35	\$ 41.48
701-1100	\$ 99.61	\$ 5.98	\$ 105.59
1101-1400	\$ 138.74	\$ 8.32	\$ 147.06
1401-1800	\$ 177.87	\$ 10.67	\$ 188.54
1801-2200	\$ 222.34	\$ 13.34	\$ 235.68
2201-2600	\$ 266.81	\$ 16.01	\$ 282.82
2601-1000000	\$ 311.27	\$ 18.68	\$ 329.95

EXAMPLE: MANUFACTURED/MODULAR HOME

Size Range -Square foot	Current Rate	6% Increase	New Total
0-700	\$ 22.70	\$ 1.36	\$ 24.06
701-1100	\$ 57.77	\$ 3.47	\$ 61.24
1101-1400	\$ 80.47	\$ 4.83	\$ 85.30
1401-1800	\$ 103.16	\$ 6.19	\$ 109.35
1801-2200	\$ 128.96	\$ 7.74	\$ 136.70
2201-2600	\$ 154.75	\$ 9.29	\$ 164.04
2601-1000000	\$ 180.54	\$ 10.83	\$ 191.37

EXAMPLE: MANUFACTURED (SINGLE WIDE)/CONDO

Size Range -Square foot	Current Rate	6% Increase	New Total
0-700	\$ 16.44	\$ 0.99	\$ 17.43
701-1100	\$ 41.84	\$ 2.51	\$ 44.35
1101-1400	\$ 58.27	\$ 3.50	\$ 61.77
1401-1800	\$ 74.71	\$ 4.48	\$ 79.19
1801-2200	\$ 93.38	\$ 5.60	\$ 98.98
2201-2600	\$ 112.06	\$ 6.72	\$ 118.78
2601-1000000	\$ 130.73	\$ 7.84	\$ 138.57

Example: Mobile Home/ Manufactured Home Parks

Size Range/ Spaces	Current Rate	6% Increase	New Total
4-9 (MHP1)	\$ 234.60	\$ 14.08	\$ 248.68
10-25 (MHP2)	\$ 405.85	\$ 24.35	\$ 430.20
26-50 (MHP3)	\$ 595.85	\$ 35.75	\$ 631.60
51-100 (MHP4)	\$ 1,535.10	\$ 92.11	\$ 1,627.21
101-150 (MHP5)	\$ 2,045.10	\$ 122.71	\$ 2,167.81
151-200 (MHP6)	\$ 3,086.35	\$ 185.18	\$ 3,271.53
201 and up(MHP7)	\$ 7,336.35	\$ 440.18	\$ 7,776.53

FIRE ASSESSMENT

COMMERCIAL PROPERTIES

Option 1

15% Increase

NON-RESIDENTIAL, LIGHT HAZARD			
Examples: day care, car sales, office building			
Size Range - Square foot	Current Rate	15% Increase	New Total
0-500	\$ 238.00	\$ 35.70	\$ 273.70
501-1999	\$ 285.60	\$ 42.84	\$ 328.44
2000-3499	\$ 353.60	\$ 53.04	\$ 406.64
3500-4999	\$ 455.60	\$ 68.34	\$ 523.94
5000-9999	\$ 557.60	\$ 83.64	\$ 641.24
10000-19999	\$ 897.60	\$ 134.64	\$ 1,032.24
20000-29999	\$ 1,577.60	\$ 236.64	\$ 1,814.24
30000-39999	\$ 2,257.60	\$ 338.64	\$ 2,596.24
40000-49999	\$ 2,937.60	\$ 440.64	\$ 3,378.24
50000 +	\$ 3,917.60	\$ 587.64	\$ 4,505.24

NON-RESIDENTIAL, ORDINARY HAZARD GROUP 1			
Example: fast food restaurant, light manufacturing			
Size Range - Square foot	Current Rate	15% Increase	New Total
0-500	\$ 250.75	\$ 37.61	\$ 288.36
501-1999	\$ 328.10	\$ 49.22	\$ 377.32
2000-3499	\$ 438.60	\$ 65.79	\$ 504.39
3500-4999	\$ 604.35	\$ 90.65	\$ 695.00
5000-9999	\$ 770.10	\$ 115.52	\$ 885.62
10000-19999	\$ 1,322.60	\$ 198.39	\$ 1,520.99
20000-29999	\$ 2,427.60	\$ 364.14	\$ 2,791.74
30000-39999	\$ 3,532.60	\$ 529.89	\$ 4,062.49
40000-49999	\$ 4,637.60	\$ 695.64	\$ 5,333.24
50000 +	\$ 5,742.60	\$ 861.39	\$ 6,603.99

NON-RESIDENTIAL, ORDINARY HAZARD GROUP 2			
Example: super market, warehouse, retail store			
Size Range - Square foot	Current Rate	15% Increase	New Total
0-500	\$ 263.50	\$ 39.53	\$ 303.03
501-1999	\$ 370.60	\$ 55.59	\$ 426.19
2000-3499	\$ 523.60	\$ 78.54	\$ 602.14
3500-4999	\$ 753.10	\$ 112.97	\$ 866.07
5000-9999	\$ 982.60	\$ 147.39	\$ 1,129.99
10000-19999	\$ 1,747.60	\$ 262.14	\$ 2,009.74
20000-29999	\$ 3,277.60	\$ 491.64	\$ 3,769.24
30000-39999	\$ 4,807.60	\$ 721.14	\$ 5,528.74
40000-49999	\$ 6,337.60	\$ 950.64	\$ 7,288.24
50000 +	\$ 7,867.60	\$ 1,180.14	\$ 9,047.74

NON-RESIDENTIAL, EXTRA HAZARD			
Example: lumber yard, airport, marina,			
Size Range - Square foot	Current Rate	15% Increase	New Total
0-500	\$ 294.10	\$ 44.12	\$ 338.22
501-1999	\$ 472.60	\$ 70.89	\$ 543.49
2000-3499	\$ 727.60	\$ 109.14	\$ 836.74
3500-4999	\$ 1,110.10	\$ 166.52	\$ 1,276.62
5000-9999	\$ 1,492.60	\$ 223.89	\$ 1,716.49
10000-19999	\$ 2,767.60	\$ 415.14	\$ 3,182.74
20000-29999	\$ 5,317.60	\$ 797.64	\$ 6,115.24
30000-39999	\$ 7,867.60	\$ 1,180.14	\$ 9,047.74
40000-49999	\$ 10,417.60	\$ 1,562.64	\$ 11,980.24
50000 +	\$ 12,967.60	\$ 1,945.14	\$ 14,912.74

Option 2

6% Increase

NON-RESIDENTIAL, LIGHT HAZARD			
Examples: day care, car sales, office building			
Size Range - Square foot	Current Rate	6% Increase	New Total
0-500	\$ 238.00	\$ 14.28	\$ 252.28
501-1999	\$ 285.60	\$ 17.14	\$ 302.74
2000-3499	\$ 353.60	\$ 21.22	\$ 374.82
3500-4999	\$ 455.60	\$ 27.34	\$ 482.94
5000-9999	\$ 557.60	\$ 33.46	\$ 591.06
10000-19999	\$ 897.60	\$ 53.86	\$ 951.46
20000-29999	\$ 1,577.60	\$ 94.66	\$ 1,672.26
30000-39999	\$ 2,257.60	\$ 135.46	\$ 2,393.06
40000-49999	\$ 2,937.60	\$ 176.26	\$ 3,113.86
50000 +	\$ 3,917.60	\$ 235.06	\$ 4,152.66

NON-RESIDENTIAL, ORDINARY HAZARD GROUP 1			
Example: fast food restaurant, light manufacturing			
Size Range - Square foot	Current Rate	6% Increase	New Total
0-500	\$ 250.75	\$ 15.05	\$ 265.80
501-1999	\$ 328.10	\$ 19.69	\$ 347.79
2000-3499	\$ 438.60	\$ 26.32	\$ 464.92
3500-4999	\$ 604.35	\$ 36.26	\$ 640.61
5000-9999	\$ 770.10	\$ 46.21	\$ 816.31
10000-19999	\$ 1,322.60	\$ 79.36	\$ 1,401.96
20000-29999	\$ 2,427.60	\$ 145.66	\$ 2,573.26
30000-39999	\$ 3,532.60	\$ 211.96	\$ 3,744.56
40000-49999	\$ 4,637.60	\$ 278.26	\$ 4,915.86
50000 +	\$ 5,742.60	\$ 344.56	\$ 6,087.16

NON-RESIDENTIAL, ORDINARY HAZARD GROUP 2			
Example: super market, warehouse, retail store			
Size Range - Square foot	Current Rate	6% Increase	New Total
0-500	\$ 263.50	\$ 15.81	\$ 279.31
501-1999	\$ 370.60	\$ 22.24	\$ 392.84
2000-3499	\$ 523.60	\$ 31.42	\$ 555.02
3500-4999	\$ 753.10	\$ 45.19	\$ 798.29
5000-9999	\$ 982.60	\$ 58.96	\$ 1,041.56
10000-19999	\$ 1,747.60	\$ 104.86	\$ 1,852.46
20000-29999	\$ 3,277.60	\$ 196.66	\$ 3,474.26
30000-39999	\$ 4,807.60	\$ 288.46	\$ 5,096.06
40000-49999	\$ 6,337.60	\$ 380.26	\$ 6,717.86
50000 +	\$ 7,867.60	\$ 472.06	\$ 8,339.66

NON-RESIDENTIAL, EXTRA HAZARD			
Example: lumber yard, airport, marina,			
Size Range - Square foot	Current Rate	6% Increase	New Total
0-500	\$ 294.10	\$ 17.65	\$ 311.75
501-1999	\$ 472.60	\$ 28.36	\$ 500.96
2000-3499	\$ 727.60	\$ 43.66	\$ 771.26
3500-4999	\$ 1,110.10	\$ 66.61	\$ 1,176.71
5000-9999	\$ 1,492.60	\$ 89.56	\$ 1,582.16
10000-19999	\$ 2,767.60	\$ 166.06	\$ 2,933.66
20000-29999	\$ 5,317.60	\$ 319.06	\$ 5,636.66
30000-39999	\$ 7,867.60	\$ 472.06	\$ 8,339.66
40000-49999	\$ 10,417.60	\$ 625.06	\$ 11,042.66
50000 +	\$ 12,967.60	\$ 778.06	\$ 13,745.66

EXHIBIT "A"
 Brevard County Fire Rescue
 Non- Ad Valorem Assessment Roll Summary
 As of July 12, 2017

Unincorporated	# Properties	Current Revenue	6% Increase	15% Increase
Multi-Family	934	\$488,595	\$517,911	\$561,884
Mobile Home Parks	65	\$117,053	\$124,076	\$134,611
Non-Residential	3,196	\$2,507,668	\$2,658,128	\$2,883,818
Residential	91,164	\$16,266,232	\$17,242,206	\$18,706,166
Exempt	1,671	\$0	\$0	\$0
Total Unincorporated	97,030	\$19,379,548	\$20,542,321	\$22,286,479

Incorporated	# Properties	Current Revenue	6% Increase	15% Increase
Multi-Family	109	\$105,144	\$111,453	\$120,916
Mobile Home Parks	2	\$8,872	\$9,404	\$10,203
Non-Residential	632	\$722,287	\$765,624	\$830,630
Residential	10,369	\$2,051,758	\$2,174,863	\$2,359,522
Exempt	118	\$0	\$0	\$0
Total Incorporated	11,230	\$2,888,061	\$3,061,344	\$3,321,271

*****NOTICE TO PROPERTY OWNER*****

Brevard County Board of County Commissioners
Brevard County Fire Rescue – Fire Operations
1040 South Florida Avenue
Rockledge, Florida 32955
Contact Agency: Brevard County Fire Rescue (321) 633-2056

Notice Date: _____

ADDRESS OF PROPERTY OWNER
ADDRESS
ADDRESS

SAMPLE LETTER

NOTICE OF HEARING ON PROPOSED BREVARD COUNTY FIRE SERVICES SPECIAL ASSESSMENT RATE

Contacts:

Brevard County Fire Rescue:(321)633-2056

City of West Melbourne:(321)727-7700

Town of Palm Shores:(321)242-4555

Town of Melbourne Village:(321)723-8300

Town of Grant-Valkaria:(321)951-1380

Dear Property Owner,

The purpose of this letter is to notify you of the Fire Services Special Assessment that will be included in your 2018 property tax bill to support fire services, as well as the calculation for the Fire Services Special Assessment on an annual basis going forward. Brevard County Fire Rescue is the provider of fire services/protection services within the unincorporated area of Brevard County, the City of West Melbourne, the Town of Grant-Valkaria, the Town of Melbourne Village, and the Town of Palm Shores (the "Benefit Area"). The Department employs 181 personnel to provide this service/protection and levies the Fire Services Special Assessment fee to provide partial funding to pay the cost of making fire services/protection available for all improved property within the benefit area of the County.

The Board of County Commissioners approved the intent to use this rate change on _____ 2018. The Fire Services Special Assessment is collected using the uniform method for the levy, collection, and enforcement of non-ad valorem assessments as set forth in Chapter 197, Florida Statutes. The Fire Services Special Assessment is an existing non-ad valorem assessment that is annually assessed. The total annual Fire Services Special Assessment revenue to be collected for Fiscal Year 2019 is estimated to be \$23,603,665 with annual increases of approximately \$450,000 until a 15% increase is achieved. The determination of rates is a 6% rate increase in Fiscal Year 2019, followed by a rate adjustment equal to the Consumer Price Index (CPI) or 3%, whichever is lower, on an annual basis until a 15% rate increase over 2017-2018 is achieved. The six percent rate increase starts in the year beginning October 1, 2018.

The amount of the Fire Services Special Assessment to be applied against each parcel will be based upon the property use code designated by the Property Appraiser and square footage ranges, where applicable as well as the applicable hazard code, as determined by the National Fire Protection Agency (NFPA) standard. The proposed assessment for the subject property is calculated below. If you disagree with the use code assigned below, you will need to contact the Property Appraiser's office at (321) 264-6700. The Town of Palm Shores (Resolution 2007-01), the Town of Melbourne Village (Resolution 2007-01), the Town of Grant-Valkaria (Resolution 2007-11) and the City of West Melbourne (Resolution 2007-08) have authorized the County to include the properties located within their boundaries in the Fire Services Special Assessment under the same rate schedule as properties in the unincorporated area of the County. If you have questions about your Town/City's participation in the assessment, we ask that you contact the City or Town manager at the phone number above.

Tax Identification Number:

Tax Account Number:

Site Address or Legal Description:

Proposed Fire Services Special Assessment to be

levied against this Parcel: \$

Billing Units within this Parcel:

Based Upon Square Footage of:

Use Code Designation:

Base Rate Factor or Hazard Code:

If approved by the Board of County Commissioners, the new Fire Service Special Assessment will be reflected in your November 2018 tax bill. Pursuant to Chapter 197, Florida Statutes, and the direction of the Brevard County Board of County Commissioners, Notice is hereby given that **the Board of County Commissioners will hold a public hearing at _____ p.m. on _____, 2018**, to consider rates for the Brevard County Fire Rescue Fire Service Special Assessment. The hearing will be held in the Commission Board Room, Building C, 2725 Judge Fran Jamieson Way, Viera, Florida 32940. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board of County Commissioners at the above address within twenty (20) days of receiving this notice. The Fire Services Special Assessment will continue annually at the rates established at this hearing until further action of the Brevard County Board of County Commissioners. The Fire Services Special Assessment shall appear on the ad valorem tax bill mailed in November and will be collected by the Tax Collector.

As required by and in accordance with Chapter 197, Florida Statutes, we are required to notify you that failure to pay the assessment will cause a tax certificate to be issued against your property and may result in loss of title.

*****THIS IS NOT A BILL*****

*****NOTICE TO PROPERTY OWNER*****

Brevard County Board of County Commissioners
Brevard County Fire Rescue – Fire Operations
1040 South Florida Avenue
Rockledge, Florida 32955

Notice Date: _____

Contact Agency: Brevard County Fire Rescue (321) 633-2056
ADDRESS OF PROPERTY OWNER
ADDRESS
ADDRESS

SAMPLE LETTER

NOTICE OF HEARING ON PROPOSED BREVARD COUNTY FIRE SERVICES SPECIAL ASSESSMENT RATE

Contacts:

Brevard County Fire Rescue:(321)633-2056

City of West Melbourne: (321)727-7700

Town of Palm Shores: (321)242-4555

Town of Melbourne Village: (321)723-8300

Town of Grant-Valkaria: (321)951-1380

Dear Property Owner,

The purpose of this letter is to notify you of the Fire Services Special Assessment that will be included in your 2018 property tax bill to support fire services, as well as the calculation for the Fire Services Special Assessment on an annual basis going forward. Brevard County Fire Rescue is the provider of fire services/protection services within the unincorporated area of Brevard County, the City of West Melbourne, the Town of Grant-Valkaria, the Town of Melbourne Village, and the Town of Palm Shores (the "Benefit Area"). The Department employs 181 personnel to provide this service/protection and levies the Fire Services Special Assessment fee to provide partial funding to pay the cost of making fire services/protection available for all improved property within the benefit area of the County.

The Board of County Commissioners approved the intent to use this rate change on ____ 2018. The Fire Services Special Assessment is collected using the uniform method for the levy, collection, and enforcement of non-ad valorem assessments as set forth in Chapter 197, Florida Statutes. The Fire Services Special Assessment is an existing non-ad valorem assessment that is annually assessed. The total annual Fire Services Special Assessment revenue to be collected for Fiscal Year 2019 is estimated to be \$25,607,750. This is a 15% rate increase for the year beginning October 1, 2018.

The amount of the Fire Services Special Assessment to be applied against each parcel will be based upon the property use code designated by the Property Appraiser and square footage ranges, where applicable as well as the applicable hazard code, as determined by the National Fire Protection Agency (NFPA) standard. The proposed assessment for the subject property is calculated below. If you disagree with the use code assigned below, you will need to contact the Property Appraiser's office at (321) 264-6700. The Town of Palm Shores (Resolution 2007-01), the Town of Melbourne Village (Resolution 2007-01), the Town of Grant-Valkaria (Resolution 2007-11) and the City of West Melbourne (Resolution 2007-08) have authorized the County to include the properties located within their boundaries in the Fire Services Special Assessment under the same rate schedule as properties in the unincorporated area of the County. If you have questions about your Town/City's participation in the assessment, we ask that you contact the City or Town manager at the phone number above.

Tax Identification Number:

Tax Account Number:

Site Address or Legal Description:

Proposed Fire Services Special Assessment to be

levied against this Parcel: \$

Billing Units within this Parcel:

Based Upon Square Footage of:

Use Code Designation:

Base Rate Factor or Hazard Code:

If approved by the Board of County Commissioners, the new Fire Service Special Assessment will be reflected in your November 2018 tax bill. Pursuant to Chapter 197, Florida Statutes, and the direction of the Brevard County Board of County Commissioners, Notice is hereby given that **the Board of County Commissioners will hold a public hearing at ____ p.m. on _____, 2018**, to consider rates for the Brevard County Fire Rescue Fire Service Special Assessment. The hearing will be held in the Commission Board Room, Building C, 2725 Judge Fran Jamieson Way, Viera, Florida 32940. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board of County Commissioners at the above address within twenty (20) days of receiving this this notice. The Fire Services Special Assessment will continue annually at the rates established at this hearing until further action of the Brevard County Board of County Commissioners. The Fire Services Special Assessment shall appear on the ad valorem tax bill mailed in November and will be collected by the Tax Collector.

As required by and in accordance with Chapter 197, Florida Statutes, we are required to notify you that failure to pay the assessment will cause a tax certificate to be issued against your property and may result in loss of title.

*****THIS IS NOT A BILL*****