



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Public Hearing

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D.6.

9/13/2021

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### **Subject:**

Board Ratification, Confirmation and Certification of the Annual Fire Services Non-Ad Valorem Assessment Roll

### **Fiscal Impact:**

No fiscal impact associated with the request to ratify, confirm and certify the FY2021-2022 Fire Services Non-Ad Valorem Assessment Roll

### **Dept/Office:**

Fire Rescue Department

### **Requested Action:**

Request the Board ratify, confirm and certify the non-ad valorem assessment roll, which has been updated in accordance with rates approved at the Public Hearing on April 20, 2021, Resolution No. 21-044.

### **Summary Explanation and Background:**

In accordance with Section 197.3632 Florida Statutes, Uniform method for the levy, collection, and enforcement of non-ad valorem assessment, By September 15 of each year, or by September 25 for any county as defined in s 125.011(1), the chair of the local governing board or his or her designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The annual Fire Service non-ad valorem assessment roll has been prepared in accordance with rates approved by the Board at the Public Hearing on April 20, 2021, Resolution No. 21-044

### **Clerk to the Board Instructions:**

Please forward fully executed rate resolution to the Fire Rescue Department, Attn: Pamela Barrett, with copy to County Attorney.



September 14, 2021

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

**TO:** Chief Mark Schollmeyer, Fire Rescue    Attn: Pamela Barrett

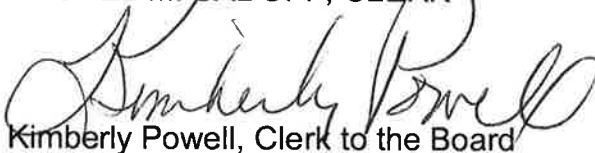
**RE:** Item D.6., Resolution for Fire Assessment Rate Adjustment, and Ratification, Confirmation, and Certification of the Annual Fire Services Non-Ad Valorem Assessment Roll

The Board of County Commissioners, in special session on September 13, 2021, adopted Resolution No. 21-108, ratifying, confirming, and certifying the annual Fire Services Non-Ad Valorem Special Assessment Roll, with rates approved at the Public Hearing on April 20, 2021, Resolution No. 21-044, for Fiscal Year beginning October 1, 2021. Enclosed is a fully-executed Resolution.

Your continued cooperation is greatly appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

  
Kimberly Powell, Clerk to the Board

/ds

Encl. (1)

cc: County Manager  
County Attorney  
Tax Collector  
Finance  
Budget

**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, 2021, AND FORWARDING THE SAME TO THE TAX COLLECTOR'S OFFICE FOR COLLECTION IN THE SAME MANNER AS AD VALOREM TAXES ARE COLLECTED; AND ADOPTING A SCHEDULE OF RATES FOR THE FIRE SERVICES NON-AD VALOREM SPECIAL ASSESSMENT IMPOSED AGAINST ALL IMPROVED REAL PROPERTY WITHIN THE BENEFIT AREA OF BREVARD COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021.**

**WHEREAS**, Florida Statutes, 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 April 20, 2021 the Board of County Commissioners adopted Resolution No. 21-044, adjusting the Fire Services Special Assessment Rate within the benefit area by an increase of twenty-nine percent (29%) in Fiscal Year 2021-2022, followed by an annual rate increase equal to the Consumer Price Index (CPI) or three (3) percent, whichever is lower; and

**WHEREAS**, in accordance with Resolution No. 21-044, the rate increase to the fire services non-ad valorem special assessment for Fiscal Year 2021-2022 will be twenty-nine percent (29%); and

**WHEREAS**, by September 15<sup>th</sup> of each year, the Board of County Commissioners shall review the rolls for conformity with the non-ad valorem special assessment rates and make any changes or additions as necessary to conform the rolls to the rates; and

**WHEREAS**, upon completion of the review, the Board of County Commissioners or its designee shall ratify, confirm, and certify a non-ad valorem assessment roll to the Tax Collector; and

**WHEREAS**, the annual Fire Service Non-Ad Valorem Assessment Roll has been prepared, a summary of which is attached and made a part of this Resolution by reference; and

**WHEREAS**, the Brevard County Board of County Commissioners 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 April 20, 2021; and

**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, 2021, is in conformity with the schedule of rates, assessments and charges for fire service operations adopted by the Board on April 20, 2021 and September 13, 2021.

2. The Board of County Commissioners of Brevard County, Florida, hereby 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 13<sup>th</sup> day of September, 2021.**

**ATTEST:**

By:   
Rachel M. Sadoff, Clerk

**BOARD OF COUNTY COMMISSIONERS OF  
BREVARD COUNTY, FLORIDA**

By:   
Rita Pritchett, Chair

As approved by the Board on: 9-13-2021

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 19, 2021

Unincorporated

Multi Family	932	\$771,148
Mobile Home Parks	66	\$163,925
Non-Residential	3,292	\$3,684,468
Residential	94,891	\$24,274,765
Exempt	1,669	\$0
Vacant	26,037	\$0
<b>Total Unincorporated</b>	<b>126,887</b>	<b>\$28,894,306</b>

Municipalities

Multi Family	138	\$263,652
Mobile Home Parks	2	\$12,399
Non-Residential	631	\$1,074,491
Residential	11,629	\$3,398,505
Exempt	132	\$0
Vacant	6926	\$0
<b>Total Municipalities</b>	<b>19,458</b>	<b>\$4,749,048</b>

<b>Grand Total</b>	<b>146,345</b>	<b>\$33,643,354</b>
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