



CITY COMMISSION STAFF REPORT

DEPARTMENT: Finance Department

SUBJECT: Discussion Regarding Fire Assessment Methodology

CITY MANAGER RECOMMENDATION:

The City Manager is seeking City Commission guidance on the Fires Assessment methodology.

BACKGROUND OF ITEM:

The Broward County Property Appraiser (BCPA) requires all changes to the city's fire assessment methodology for the upcoming fiscal year to be submitted to the BCPA no later than May 1. The BCPA considers changes to the exemption status for nonprofits and institutions, including religious organizations, to be a change in methodology.

During its consideration of the fire assessment for FY21-22, the City Commission discussed a number of potential changes to the exemption status for nonprofits and other institutions. For instance, the commission discussed partial exemptions for religious organizations, as well as utilizing square footage as a method of calculating the exemptions for religious organizations based on the size of each facility that is actually used for worship purposes.

In an effort to ensure that the City's fire assessment methodology supports the commission's intentions as it considers an assessment for FY22-23, the city administration and the city attorney's office recommends that the City Commission determine in January whether it may want to consider any changes to exemptions or other portions of the fire assessment methodology for the upcoming fiscal year. If the commission determines that it may want to consider any changes to the methodology for the fire assessment for FY22-23, it will be necessary to re-engage a professional consultant to review the city's current fire assessment methodology and reconfirm that the methodology and data supports any potential changes that the commission may want to consider for FY22-23.

By discussing this item and potentially providing direction to the city administration in January, city staff will have sufficient time to re-engage a consultant to review the City's methodology and return to the City Commission for further direction prior to the BCPA's May 1, 2022, deadline.

STRATEGIC PLAN:

Financial Sustainability

FISCAL IMPACT:

N/A

<u>General Ledger Acct. Number</u>	<u>Budgeted Amount</u>	<u>Requested Amount</u>	<u>Remaining Amount</u>

ALTERNATIVES:

ATTACHMENTS:

1. AIR- Maximum Fire Assessment