

Levy County Fire Assessment Program

June 3, 2025



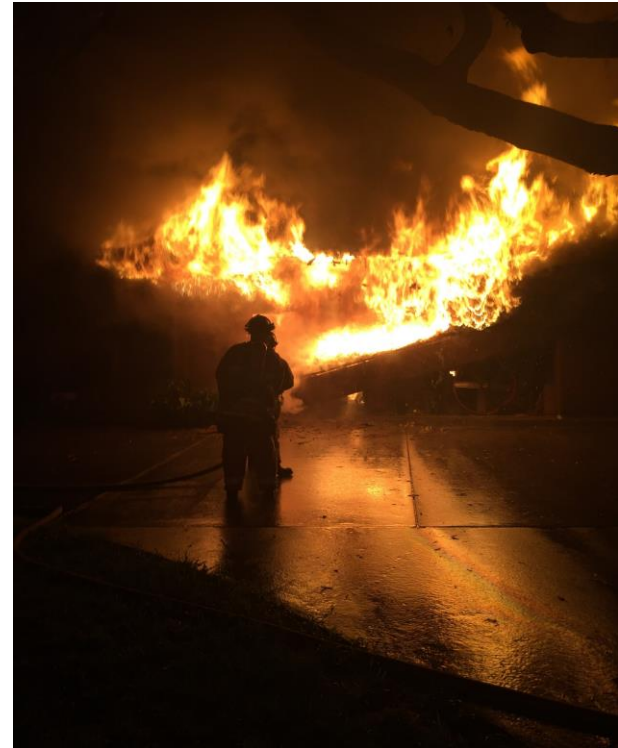
What is a Fire Assessment?

Charge imposed against real property to pay for fire protection services.

- Does **NOT** Include EMS-type services above level of first responder

Case Law Requirements

1. Special benefit to property
2. Fair and reasonable apportionment



Current Fire Assessment Program

- First Implemented 2004
- Last updated in 2018
- FY 2024-25 Fire Assessment Certified Revenue – \$2,617,867

- Exemptions

- Government
- Institutional Exempt
- Statutory Ag Exemption

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$129.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.36
Industrial/Warehouse	\$0.05
Institutional	\$0.15
Land Property Use Categories	Rate Per Parcel/Acre
Ag/Vac <160	\$12.00
Ag/Vac >160	\$0.05



Purpose and Goals of Assessment Program

- **Revenue**

- Will generate revenue for fire protection services

- **Diversification**

- Non-ad valorem revenue source
- Dependent on cost of services, not taxable values
- Broadens “tax base” of those paying for fire protection services

- **Accountability**

- Legally restricted funds for the provision of fire protection services, facilities and programs

- **Equity**

- Property value bears no relationship to the provision of or demand for fire services
- Fire assessments are driven by service costs and demand
- All property fairly and reasonably pays for the availability and provision of fire protection services regardless of taxable value or available exemptions



Historical Demand Methodology*

- Court tested and approved
- Most widely adopted
- Historical demand is the driving factor
- Based on initial response; therefore, treats all calls equally

*Methodology was upheld by the Fourth District Court of Appeals in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).



Data Components

1. Service Delivery

- Fire flow available – unlimited square foot cap
- Benefit Area
 - Unincorporated Levy County

2. Develop Cost Apportionment

- Call data
 - Calendar Year 2023

3. Develop Parcel Apportionment/Preliminary Assessment Roll

- Ad Valorem Tax Roll Data
 - Building/Property Use
 - Dwelling Units
 - Square Footage
 - Vacant Land

4. Fire Department Budget

- Developed 5-Year Average Assessable Budget



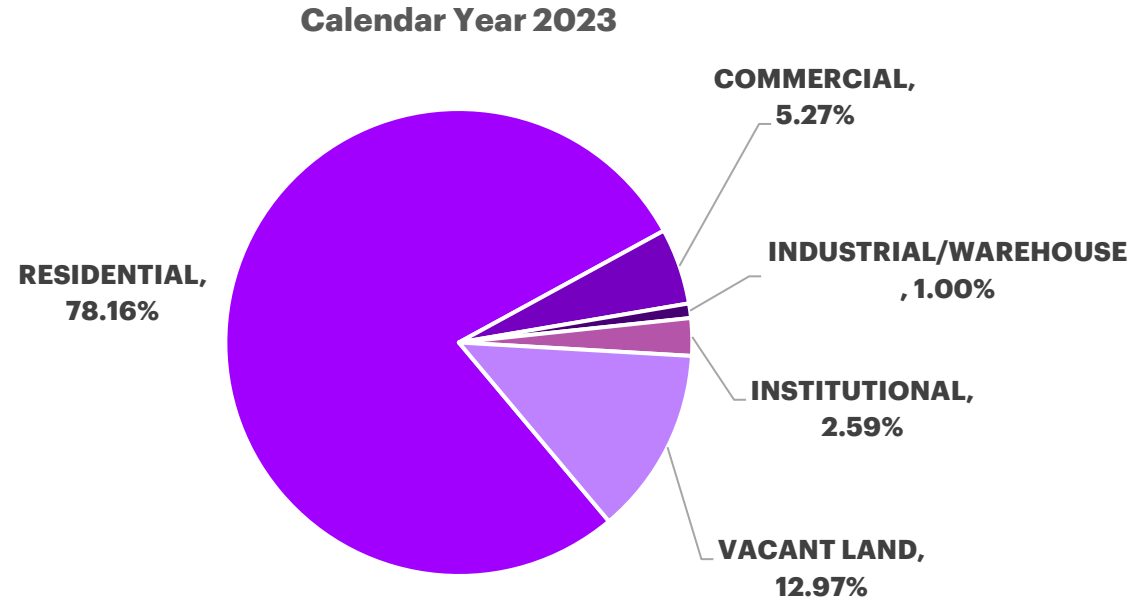
5-Year Average Assessable Budget

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	5-Year Average
PERSONNEL	\$1,712,375	\$1,763,746	\$1,816,659	\$1,871,158	\$1,927,293	\$1,818,246
OPERATING	\$2,798,411	\$2,882,363	\$2,968,834	\$3,057,899	\$3,149,636	\$2,971,429
CAPITAL & ENHANCED SERVICES	\$1,246,590	\$684,560	\$2,761,100	\$5,267,600	\$2,162,800	\$2,424,530
TOTAL EXPENDITURES	\$5,757,376	\$5,330,670	\$7,546,593	\$10,196,658	\$7,239,730	\$7,214,205
TOTAL REVENUES	\$12,100	\$12,100	\$12,100	\$12,100	\$12,100	\$12,100
TOTAL NET EXPENDITURES	\$5,745,276	\$5,318,570	\$7,534,493	\$10,184,558	\$7,227,630	\$7,202,105
TOTAL ADDITIONAL COSTS	\$389,593	\$351,186	\$492,629	\$661,781	\$473,041	\$473,646
TOTAL ASSESSABLE COSTS	\$6,134,869	\$5,669,756	\$8,027,122	\$10,846,339	\$7,700,671	\$7,675,751



Cost Apportionment

Based on Historical Demand for Fire Services – Calendar Year 2023 Call Data



Category	# Calls	% Calls	2018 Study	Difference
Residential	934	78.16%	76.74%	1.42%
Commercial	63	5.27%	5.98%	-0.71%
Industrial/Warehouse	12	1.00%	1.62%	-0.61%
Institutional	31	2.59%	3.55%	-0.96%
Land	155	12.97%	12.12%	0.85%
Total	1,195	100%	100.00%	



Parcel Apportionment

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential	Square Footage
Land	<160 acres -- Per Parcel (credit for first 5 acres of developed parcels) >160 acres -- Per Acre (for all acres over 160 (capped at 640 acres))

Assessment Rate Calculations

**Based on 100% Funding of 5-Year Average Assessable Budget
\$7,676,751**

Category	# of Calls	% Calls	Budget Allocation	# Billing Units	Rate
Residential	934	78.16%	\$5,999,290	16,051	\$374.00
Commercial	63	5.27%	\$404,663	570,373	\$0.71
Industrial/Warehouse	12	1.00%	\$77,079	936,343	\$0.09
Institutional	31	2.59%	\$199,120	689,298	\$0.29
Land	155	12.97%	\$995,600	Parcels 23,618 Acres 227,833	\$41.00 \$0.15
Total	1,195	100%	\$7,675,751		



Rate Scenarios

Category	FY 2024-25 Adopted	100%	66.75%	53.5%	46.75%
Residential	\$129.00	\$374.00	\$250.00	\$200.00	\$175.00
Commercial	\$0.36	\$0.71	\$0.48	\$0.38	\$0.34
Industrial/Warehouse	\$0.05	\$0.09	\$0.06	\$0.05	\$0.04
Institutional	\$0.15	\$0.29	\$0.20	\$0.16	\$0.14
Ag/Vac <160 acres	\$12.00	\$41.00	\$28.00	\$22.00	\$20.00
Ag/Vac >160 acres	\$0.05	\$0.15	\$0.10	\$0.08	\$0.07
Estimated Gross Revenue		\$7,675,751	\$5,123,564	\$4,106,527	\$3,588,414
Estimated Buy-Down		\$600,110	\$409,436	\$325,360	\$288,333
Government		\$146,644	\$100,331	\$79,949	\$70,548
Institutional Tax Exempt		\$153,760	\$105,512	\$84,248	\$74,020
Ag Land Exemption		\$299,706	\$203,285	\$161,163	\$143,765
Estimated Net Revenue	\$2,617,867	\$7,075,641	\$4,714,436	\$3,781,167	\$3,300,081
General Fund Subsidy			\$2,552,187	\$3,569,224	\$4,087,337
With Exemption Buydown		\$600,110	\$2,961,315	\$3,894,584	\$4,375,670



Implementation Schedule

Event	Date
Adopt Initial Assessment Resolution	June 23, 2025
Submit Fire Assessment Roll to Property Appraiser for inclusion on TRIM notice	July 25, 2025
TRIM Notices Mailed (at least 20 days prior to public hearing)	By August 20, 2025
Advertise Notice of Public Hearing on Final Assessment Resolution (at least 20 days prior to public hearing)	By August 20, 2025
Adopt Final Assessment Resolution	Specially Set Meeting September 9, 2025
Certify Fire Assessment Roll to Tax Collector	By September 15, 2025



Policy Direction

- Notice to Proceed with Implementation
 - Rates
- Exemption Policy
 - Government Parcels
 - Institutional Tax Exempt Buildings
 - Statutory Ag Exemption
- Other

