

Levy County EMS Tax Assessment Program

June 3, 2025



Current EMS Tax Assessment Program

- First Implemented 2004
- Last updated in 2018
 - Same rates since 2020
- FY 2024-25 EMS Tax Assessment Certified Revenue – \$3,801,775

- Exemptions
 - Government
 - Institutional Exempt
 - Statutory Ag Exemption

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$154.00
Non-Residential Property Use Categories	
Rate Per Square Foot	
Commercial	\$0.10
Industrial/Warehouse	\$0.01
Institutional	\$0.32



Data Components

1. Service Delivery

- Benefit Area
 - 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

4. EMS Budget

- Developed 5-Year Average Assessable Budget



5-Year Average Assessable Budget

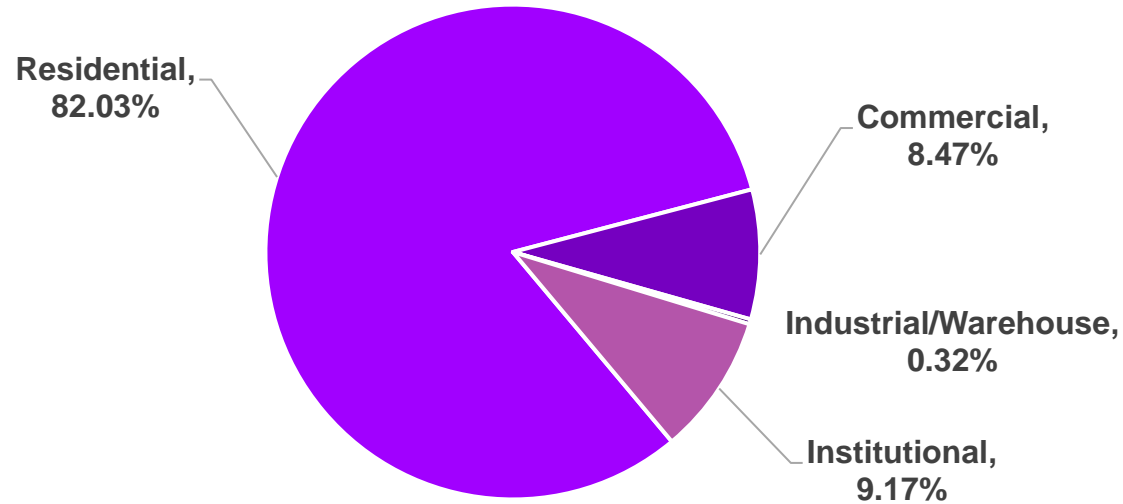
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	5-Year Average
PERSONNEL	\$6,536,174	\$6,732,259	\$6,934,227	\$7,142,254	\$7,356,521	\$6,940,287
OPERATING	\$2,266,832	\$2,334,837	\$2,404,882	\$2,477,029	\$2,551,340	\$2,406,984
CAPITAL & ENHANCED SERVICES	\$1,819,490	\$2,042,640	\$3,707,140	\$787,900	\$3,322,100	\$2,335,854
TOTAL EXPENDITURES	\$10,622,496	\$11,109,736	\$13,046,249	\$10,407,183	\$13,229,961	\$11,683,125
TOTAL REVENUES	\$3,584,023	\$3,584,023	\$3,584,023	\$3,584,023	\$3,584,023	\$3,584,023
TOTAL NET EXPENDITURES	\$7,038,473	\$7,525,713	\$9,462,226	\$6,823,160	\$9,645,938	\$8,099,102
ADDITIONAL COSTS	\$547,520	\$578,280	\$724,040	\$525,400	\$737,868	\$622,622
TOTAL ASSESSABLE COSTS	\$7,585,993	\$8,103,993	\$10,186,266	\$7,348,560	\$10,383,806	\$8,721,724



Cost Apportionment

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

Calendar Year 2023



Category	# Calls	% Calls	2018 Study	Difference
Residential	5856	82.03%	76.13%	5.09%
Commercial	605	8.47%	7.62%	0.85%
Industrial/Warehouse	23	0.32%	0.43%	-0.11%
Institutional	655	9.17%	15.81%	-6.64%
Total	7,139	100.00%	100.00%	



Parcel Apportionment

Category	Parcel Apportionment
Residential	Dwelling Unit
Non-Residential Commercial Industrial/Warehouse Institutional	Square Footage



Assessment Rate Calculations

Based on 100% Funding of 5-Year Average Assessable Budget
\$8,721,724

Category	# Calls	% Calls	Budget Allocation	# Billing Units	Rate
Residential	5,856	82.03%	\$7,154,282	21,119	\$339.00
Commercial	605	8.47%	\$739,129	3,458,178	\$0.22
Industrial/Warehouse	23	0.32%	\$28,099	2,083,762	\$0.02
Institutional	655	9.17%	\$800,214	2,204,052	\$0.37
Total	7,139	100.00%	\$8,721,724		



Rate Scenarios

Category	FY 2024-25 Adopted	100%	73.75%	59%	51.5%
Residential	\$154.00	\$339.00	\$250.00	\$200.00	\$159.00
Commercial	\$0.10	\$0.22	\$0.16	\$0.13	\$0.12
Industrial/Warehouse	\$0.01	\$0.02	\$0.01	\$0.01	\$0.01
Institutional	\$0.32	\$0.37	\$0.27	\$0.22	\$0.19
Estimated Gross Revenue		\$8,721,724	\$6,432,271	\$5,145,817	\$4,491,688
Estimated Buy-Down		\$960,184	\$698,964	\$554,943	\$496,197
Government		\$563,607	\$411,079	\$334,565	\$290,827
Institutional Tax Exempt		\$371,076	\$270,733	\$220,377	\$191,739
Ag Land Exemption		\$25,500	\$3,064	\$14,511	\$13,600
Estimated Net Revenue	\$3,801,775	\$7,761,540	\$5,733,307	\$4,576,364	\$3,995,491
General Fund Subsidy		\$1,920,368	\$3,687,381	\$4,714,813	\$5,222,430
With Exemption Buydown		\$2,880,552	\$4,386,345	\$5,284,266	\$5,718,627



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

