



## Legislation Text

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**File #:** 18-339, **Version:** 1

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**TO:** Honorable Mayor & Members of the North Port Commission

**FROM:** Peter D. Lear, CPA, CGMA, City Manager

**TITLE:** Resolution No. 2018-R-12 establishing North Port Fire Rescue District Not-to-Exceed Non-Ad Valorem assessment rates for fiscal year 2018-2019.

### **Recommended Action**

Adoption of Resolution No. 2018-R-12 establishing North Port Fire Rescue District Not-to-Exceed Non-Ad Valorem assessment rates for fiscal year 2018-2019.

### **Background Information**

Pursuant to Section 66, Article II of the Code of the City of North Port, the Governing Body (Commission) shall have the duty, right, power and authority to levy by Resolution and collect special assessments against all non-exempted benefited property within its territorial bounds in order to provide funds for the purpose of Fire Rescue and First Responder responsibility at the North Port Fire Rescue District.

Non-Ad Valorem assessments cannot be used to fund the operations of an EMS system. In the City of North Port all expenses associated with EMS are funded by Ad Valorem taxes and are found in the General Fund Budget.

The Fire Rescue District Rate Study and Recommendations were adopted by the City Commission in 2014. The proposed rates are consistent with the recommendations of the study as adjusted to fund the operations of the Fire Rescue District.

Fire Rescue is proposing a Not-to-Exceed rate of 9% increase in rates for Fiscal Year 2018-2019. The rates as shown in Appendix A of the Resolution are recommended for Fiscal Year 2018-2019 which would increase the cost of an average home on a ¼ acre property by \$14.97 over FY Year 2017-18 rates. This rate represents the maximum rate that would be allowed. The actual final adopted rate will occur in September as part of the budget approval process. The adopted rate may be lower than the Not-to-Exceed rate based upon the budget process.

The total assessment is \$10,360,247. That figure is based on the sum of: (1) the total billed assessment from FY 2017-18, (2) parcel growth, (3) building value increase projected at 10%, and (4) the 9% proposed rate increase. The net collected will be \$10,049,440 based on an assumption of a 97% rate of assessment payments. Once we have received the June 1<sup>st</sup> update, we should know the real revenue target.

Properties with contractual agreements for exemption previously approved by the City Commission continue with those exemptions.

Resolution No. 2018-R-12 establishes for Not-To-Exceed Non-Ad Valorem Assessment Rates for the Fiscal Year 2018-2019 as found in Appendix "A".

The City Attorney advises the document is legally correct as to form.

### **Strategic Plan**

Financially Responsible City Providing Quality Municipal Services.

**Financial Impact**

The Not-to-Exceed rate will increase Non-Ad Valorem assessments at the proposed rate. The net assessment revenue budgeted for Fiscal Year 2018-2019, at a payment rate of 97%, is \$10,049,440.

**Procurement**

Attachments:

1. Resolution No. 2018-R-12
2. Property Impact Table
3. Resolution No. 2017-R-21

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