



Broward County

Legislation Details (With Text)

File #: 21-952 **Version:** 1

Status: Agenda Ready

In control: OFFICE OF MANAGEMENT AND BUDGET

On agenda: 6/1/2021 **Final action:** 6/1/2021

Title: MOTION TO ADOPT Resolution No. 2021-296 providing for Fiscal Year 2022 non-ad valorem assessment rates for the Fire Municipal Service Taxing Unit (MSTU), to transmit the proposed rates to the Property Appraiser’s Office for inclusion on the Notice of Proposed Property Taxes and to set the public hearing to adopt the non-ad valorem assessment for September 9, 2021 at 5:01 p.m. at the Broward County Governmental Center.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Exhibit 1 - FY22 Fire Assessment- Final - ADA

Date	Ver.	Action By	Action	Result
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Broward County Commission Regular Meeting

Director's Name: Norman Foster

Department: Office of Management and Budget

Information

Requested Action

MOTION TO ADOPT Resolution No. 2021-296 providing for Fiscal Year 2022 non-ad valorem assessment rates for the Fire Municipal Service Taxing Unit (MSTU), to transmit the proposed rates to the Property Appraiser’s Office for inclusion on the Notice of Proposed Property Taxes and to set the public hearing to adopt the non-ad valorem assessment for September 9, 2021 at 5:01 p.m. at the Broward County Governmental Center.

Why Action is Necessary

Ordinance 2000-23 provides for the Board to adopt a rate Resolution prior to the certification of fire non-ad valorem assessment rates to the Property Appraiser by August 4th.

What Action Accomplishes

This action approves the fire non-ad valorem assessment rates for transmittal to the Property Appraiser’s Office by August 4th and sets the public hearing to adopt the assessment rates.

Is this Action Goal Related

No

Previous Action Taken

None.

Summary Explanation/Background

A portion of the funding for fire services in the Broward Municipal Services District is generated through a non-ad valorem assessment collected on the property tax bill. The Fire Municipal Services Taxing Unit ordinance authorizing the assessment provides for adoption of a rate resolution prior to certification of proposed rates to the Property Appraiser for inclusion on the Notice of Proposed Property Taxes (TRIM Notice). Upon certification of the proposed rates to the Property Appraiser, the assessment rates can be reduced but not increased by the County Commission prior to adoption in September.

The recommended Fiscal Year 2022 budget will include approximately the same amount of non-ad valorem assessment revenue as generated in the prior Fiscal Year. The current adopted rates and proposed rates are presented in the chart below.

Property Category	FY21 Adopted Rates	FY22 Proposed Rates
Residential (per residential unit)	\$190	\$190
Commercial/Office (per sq. ft.)	\$.30	\$.30
Industrial/Warehouse (per sq. ft.)	\$.039	\$.039
Institutional (per sq. ft.)	\$.14	\$.14
Vacant Lot (per lot)	\$10.00	\$10.00
Acreage (per acre)	\$28.00	\$28.00

The public hearing to adopt fire assessment rates is scheduled to take place as part of the first public hearing to adopt the Fiscal Year 2022 budget on September 9, 2021.

Source of Additional Information

Norman Foster, Director, Office of Management and Budget, (954) 357-6346

Fiscal Impact

Fiscal Impact/Cost Summary

The proposed Fiscal Year 2022 fire assessment rates will generate approximately the same amount of assessment revenue as generated in Fiscal Year 2021.