



# Broward County

## Legislation Details (With Text)

**File #:** 22-838      **Version:** 1

**Status:** Agenda Ready

**In control:** REQUEST TO SET FOR PUBLIC HEARING

**On agenda:** 6/7/2022      **Final action:** 6/7/2022

**Title:** MOTION TO ADOPT Resolution providing for Fiscal Year 2023 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 8, 2022, at 5:01 p.m. at the Broward County Governmental Center.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Exhibit 1 - FY23 Fire Assessment

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 providing for Fiscal Year 2023 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 8, 2022, at 5:01 p.m. at the Broward County Governmental Center.

#### Why Action is Necessary

Ordinance No. 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 4<sup>th</sup>.

#### What Action Accomplishes

This action approves the fire non-ad valorem assessment rates for transmittal to the Property Appraiser’s Office by August 4<sup>th</sup> 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 2023 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.

<b>Property Category</b>	<b>FY22 Adopted Rates</b>	<b>FY23 Proposed Rates</b>
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 2023 budget on September 8, 2022.

**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 2023 fire assessment rates will generate approximately the same amount of assessment revenue as generated in Fiscal Year 2022.