

Highlands County Board of County Commissioners
Public Safety Department
Frequently Asked Questions on the Countywide Fire Services Special Assessment

The Highlands County Board of County Commissioners is considering a Special Assessment for Fire Services to provide a dedicated and more stable source of funding for one of the County's core services. As the Board considers the implementation of the proposed special assessment, the following list of frequently asked questions and answers is intended to provide citizens with information about the proposed special assessment and how it may impact them.

Q. What is the purpose of the Countywide fire services special assessment?

A. The Countywide fire services special assessment will be a dedicated source of funding used to pay for fire services within the unincorporated portions of Highlands County and the Town of Lake Placid. The special assessment will be used to fund all aspects of the County's fire service program, including paid firefighters, incentives for volunteer firefighters, related facilities, apparatus, equipment, and programs.

Q. Why is the County considering the creation of a Countywide fire services special assessment?

A. The fire services special assessment would be a non-ad valorem special assessment. Funding fire services through a special assessment ensures that all property owners that benefit from the service share in the cost of the service. Each property owner would pay their proportional share of the costs for the service. Utilizing an assessment program creates a more reliable funding source that does not fluctuate with economic cycles and housing prices.

Q. Is the level of fire services provided to citizens changing?

A. The County currently utilizes a predominantly volunteer fire service. The Board has made it a priority to provide an enhanced level of services to its citizens and is committed to transitioning to a combination paid and volunteer fire service.

The first phase of the transition will include 4 paid fire stations that are staffed around the clock with paid firefighters, working in combination with volunteers. The Board of County Commissioners has appointed a special committee to provide systemic guidance to the Board. The current goal is to hire 36 fulltime firefighters within the first three years.

Q. What is the difference between a special assessment for fire services and the property taxes collected by the County?

A. Taxes are based on the value of property and fluctuate with market prices and sales volume. Special assessments are determined based on the benefit of the services provided to the property and are a more predictable and stable source of funding.

The use of special assessments requires the County to meet the Florida case law requirements for a valid special assessment including fair and reasonable apportionment. This means that unlike taxes, which can be used for any general purpose, fire services special assessments must be developed to recover each property's proportionate share of the costs of providing fire services.

Q. Do other governments have a "Fire Assessment Program" to fund fire services?

A. Yes. Fire services are funded through assessment programs in many cities and counties throughout Florida.

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Q. What period does the fire services special assessment cover and when will the assessment be payable?

A. The fire services special assessment is re-imposed annually and will cover the period of October 1st through September 30th. The assessment corresponds to the County's fiscal year. The assessment will be collected as part of your property tax bill which is due and payable each year between November 1st and March 31st.

Q. What is the fire assessment amount for improved property based on?

A. The assessment apportionment methodology presented to the County for consideration is based on the fire assessable cost calculations, the ad valorem tax roll, and the CAD dispatch system data. The assessable costs were apportioned among property use categories based upon the historical demand for fire services.

Q. Does the fire services special assessment take into account different service levels in the County?

A. No. All properties in the unincorporated area and the Town of Lake Placid pay rates using the same formula.

Q. Who actually pays the special assessments?

A. Special assessments are the responsibility of the owner of the property subject to the special assessment. So, each landowner will pay the special assessment in a fashion similar to paying their property taxes.

Q. How much funding could be generated by the special assessment for fire services?

A. The County's Countywide fire services budget is estimated at \$7,527,943 million. To maintain four (4) paid fire stations and the personnel, apparatus, equipment, training, public education, safety inspections and other programs provided by fire services. The Board will fund the majority of the fire services budget through the special assessment.

Q. I currently pay a Special Benefit District fire assessment. Will I continue to pay this assessment in addition to the Countywide fire services special assessment?

A. No. If approved, the Countywide fire services special assessment will replace the Special Benefit District fire assessment which residents currently pay.

Q. What will happen if I do not pay the fire services special assessment?

A. Because the County is using the uniform method of collection (tax bill), Florida law requires that all ad valorem taxes and accompanying special assessments be paid at the same time. If you do not pay your taxes and special assessments, the Tax Collector will issue a tax certificate against your property, which may result in a loss of title.

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- Q. I don't pay taxes now due to homestead exemption. Will I have to pay the fire services special assessments?**
- A. Yes. Special assessments are different than taxes and, the fire services special assessment applies to all residential property uses regardless of homestead or other exemptions. The concept of a special assessment allocates the cost of the service to all properties that benefit from the service.
- Q. I receive a discount for early payment of my taxes. Will I receive the same discount for my fire services special assessment?**
- A. Yes. The same discounts and penalties applicable to ad valorem taxes have been addressed in the fire budget and will also apply to the fire services special assessment collected on the tax bill.
- Q. Is the special assessment deductible like taxes?**
- A. Typically, special assessments are not deductible for your personal residence; however, special assessments may be deductible for businesses and rental properties. Property owners should consult with their tax advisors for income tax advice.
- Q. If the information contained on the fire assessment notice is incorrect, how do I get it corrected?**
- A. If information on the notice is incorrect, a correction request can be obtained from the County's website at: <http://www.HCBCC.net>. Staff will research any issues and make corrections to the fire assessment information before certifying it to the Tax Collector for placement on the tax bill. Correction requests not filed in a timely manner may result in an amended tax bill. Not all correction requests result in a correction being made.
- Q. What is the process for imposing the fire assessment?**
- A. The County Commission has had an initial or preliminary resolution. The preliminary resolution described the area subject to the assessment, the apportionment method and the rate of assessment. A public hearing is scheduled for June 19, 2018 to receive public input and comments. The County will then provide notice of the public hearing both by newspaper publication and mailed notice to each affected property indicating the amount to be imposed against each parcel and the time, date and location of the public hearing. At the June 19, 2018 hearing, the County Commission will receive input and comments from the public regarding the fire assessment. After receiving comments, the County Commission will consider a final resolution establishing the rate of the assessment and directing collection on the November 2018 tax bill.
- Q. What are the important dates for Board consideration of the special assessment for fire services?**
- A. Public hearing scheduled for June 19, 2018. On or before September 15, 2018, the County Commission will certify the Fire Assessment Roll to the Tax Collector. On or before November 1, 2018, tax bills will be mailed by Tax Collector.
- Q. Where can I get more information?**
- A. Should you have any questions regarding the fire services special assessment, please call the Office of Management & Budget at (863) 402-6832. Information relating to the fire services special assessment can also be obtained from the County's website at: <http://www.HCBCC.net>