



ALACHUA COUNTY FIRE ASSESSMENT FISCAL YEAR 2017-2018 FREQUENTLY ASKED QUESTIONS



The information in this document has been prepared to answer some of the questions property owners may have regarding the County's fire assessment program.

Q. What is the purpose of the fire assessment?

A. The fire assessment will be used to pay for fire services, facilities, and programs for assessed properties within the defined benefit area. This area includes the unincorporated area of Alachua County and the cities of Alachua, Archer, Hawthorne and Waldo. Unlike taxes, which can be used for any general purpose, the fire assessment can only be used for fire services.

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

A. The County Commission first adopted the use of a Municipal Service Taxing Unit for fire services (Fire MSTU) as a temporary measure until a fire assessment could be adopted. An MSTU is funded through ad valorem property taxes. Funding fire services through an assessment has all property owners that benefit from the service pay the proportional costs of fire protection services. In addition, utilizing an assessment program creates a more reliable funding source that does not fluctuate with economic cycles and housing prices.

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

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

Q. What period of time does the fire assessment cover and when will the assessment be payable?

A. The fire assessment is re-imposed annually and will cover the period of October 1 – September 30 of each fiscal year. The assessment will be collected as part of your property tax bill which is due and payable each year between November 1 and March 31.

Q. Will my taxes go down in equal proportion to the fire assessment?

A. The current intention from the County Commission is to replace the anticipated needed Fire MSTU ad valorem revenue in FY 2018 with a similar amount of revenue generated from the assessment program. Depending on the properties taxable value, a property may receive an overall decrease to annual tax bills or it may receive an increase.

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

A. Prior methodologies presented to the County for consideration utilized a demand based approach where properties would pay in proportion to the historical demand for fire services by property class. The methodology currently under consideration by the County apportions cost to properties based on the concept of availability for response and was approved by the Florida Supreme Court in 2015. Under this methodology all parcels, improved and unimproved, pay a single base rate. All developed properties would also pay a second charge proportional to the replacement cost of the structure which is determined by the Property Appraiser. This is considered the most uniform method to establish the replacement cost that is available.

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

A. No. All properties in the unincorporated area, and each of the cities that join this funding method, pay rates using the same formula.

Q. Who actually pays the special assessments?

A. Assessments are the responsibility of the owner of the property subject to the assessment. So, each landowner will pay the assessment in a fashion similar to paying their property taxes. No assessments are charged against anyone else.

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

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

Q. I don't pay taxes now due to homestead exemption. Will I have to pay the fire assessments?

A. Yes. Assessments are different than taxes and, the fire assessment applies to all residential property uses regardless of homestead exemption. The concept of an assessment allocates the cost of the service to all properties that benefit from the service.

Q. I received a discount for early payment of my taxes. Will I receive the same discount for my fire 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 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. Does the County have a hardship assistance program?

A. Yes. The County Commission will implement a financial hardship assistance program. The hardship assistance is based on income and/or participation in assistance programs. For more information on how to apply please call the Alachua County Department of Community Support Services, Division of Social Services at **(352) 264-6750**.

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 should be made to the Department of Fire Rescue at 352-337-6101 or email acfrinfo@alachuacounty.us. 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.

Q. What is the process for imposing the fire assessment?

A. The County Commission adopted the initial or preliminary resolution at a public meeting held on July 11, 2017. The preliminary resolution describes the area subject to the assessment, the apportionment method and the rate of assessment, and will schedule a public hearing for August 22, 2017 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 August 22 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 direct collection on the November 2017 tax bill.

Q. Where can I get more information?

A. Should you have any questions regarding the fire assessment, please call **352-337-6101** or email to acfrinfo@alachuacounty.us. Information relating to the fire assessment program can also be obtained from the County's website at: <http://www.alachuacounty.us>

Alachua County Fire Service Area

