



City of Gainesville Agenda Item Report

File Number: 2025-353

Agenda Date: May 22, 2025

Department: Office of the City Attorney

Title: 2025-353 Fire Special Assessment Preliminary Rate Resolution (B)

Department: Office of the City Attorney

Description: Resolution No. 2025-353

A resolution of the City of Gainesville, Florida, relating to the provision and funding of fire services, facilities and programs in the City of Gainesville, Florida; providing for the imposition and computation of fire services special assessments; providing for legislative determinations of special benefit and fair apportionment; describing the method of assessing fire services assessed costs against assessed property located within the City of Gainesville; establishing the estimated assessment rate for fire assessments for the fiscal year beginning October 1, 2025; directing the preparation of an assessment roll; providing for hardship assistance; providing for method of collection; authorizing a public hearing and directing the provision of notice; providing for application of assessment proceeds; providing for severability; and providing an immediate effective date.

Fiscal Note: At the recommended recoupment rate of 53% of the assessable budget, the estimated revenue to be collected in Fiscal Year 2026 is \$12,614,733 which is \$317,257 or 2.6% higher than the FY 2025 adopted revenue of \$12,297,476.

Explanation: On June 9, 2008, the City Commission adopted Ordinance 070623 which establishes the authority to implement a Fire Services Special Assessment each year if the Commission chooses to do so.

On June 15, 2023, the City Commission adopted an Initial Assessment Resolution 2023-563, which changed the methodology used to apportion the fire services assessment compared to past years.

The Preliminary Rate Resolution, if adopted, would establish a maximum assessment rate for the Fire Services Special Assessment and provide for notice to affected property owners of the proposed rates. The Preliminary Rate Resolution also provides for notice of a public hearing on the Annual Rate Resolution to be held on the date as set forth in the Resolution.

In adopting the Preliminary Rate Resolution the Commission will have to determine the preliminary assessment rate to be sent in the notice to affected property owners on the TRIM notice. The City Manager recommends the square foot rate for each building category be established as set forth in the table above for Fiscal Year 2025-26. These rates are estimated to generate \$15,375,035.00 in fire assessment revenue. These rates will fund approximately 53% of the assessable costs to provide fire services. If the Commission decides to change the rate, the change will be made in the Preliminary Rate Resolution. (See page 5 of the Resolution).

The preliminary rate can be anywhere from 100% of the assessable costs to provide fire services, or less. It must be noted, however, that while the preliminary rate can change at the final hearing, it cannot be increased, but can only be decreased. In other words, if the Commission establishes the preliminary rates at the rates per square foot set forth in the table above, and notices those as the preliminary rates, at the final hearing the rate per square foot can decrease, but it cannot increase above the advertised rates.

In adopting the Preliminary Rate Resolution, the Commission will have to set the date for a public hearing. The City Manager has recommended that date be September 11, 2025 at 5:30 pm (see page 7 of the Resolution). If the Commission decides to change that date, changes will be made to the Resolution.

Strategic Connection:

- Goal 1: Equitable Community
- Goal 2: More Sustainable Community
- Goal 3: A Great Place to Live and Experience
- Goal 4: Resilient Local Economy
- Goal 5: “Best in Class” Neighbor Services

Recommendation: The City Commission: 1) establish the Preliminary Fire Services Special Assessment Rates as follows:

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	\$ 0.0900
Multi-Family Residential	\$ 0.0892
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 0.1185
Industrial/Warehouse	\$ 0.0884
Institutional	\$ 0.2267

2) set the public hearing on the Annual Rate Resolution at 5:30 pm (or as soon thereafter as may be heard) on September 11, 2025; and 3) adopt the proposed Preliminary Rate Resolution.