



MEMORANDUM

Date: December 2, 2025

To: Honorable Mayor and Commissioners

Via: Brian L. Barroso
City Manager

From: Michael Turner, Assistant City Manager

Subject: **Electing to use the uniform method of collecting non-ad valorem special assessments for fire service(File ID: 25-4744)**

Introduction

Approval of electing to use the uniform method of collecting non-ad valorem special assessments levied within the Incorporated area of the City of Key West for fire services.

Background

With the uncertainty of property taxes in the future the City has looked in to alternate funding mechanisms to ensure our basic, necessary services are protected and provided to the citizens. A special assessment for fire services is a first step in that direction. A fire assessment is not a tax and does not fluctuate with property values. It would be a rate, established through a consultant, and approved by the commission annually, like how stormwater and solid waste are determined. The fire assessment would be a dedicated funding source for the Fire Department, and the revenue raised by the assessment must be used for the Fire Department. The portions of the Fire Department funded by the special assessment would be removed from the General Fund budget and funded directly by the assessment creating a reduction in the General Fund budget. Emergency Management Services provided by the Fire Department are ineligible for a special assessment and would continue to be funded by the General Fund budget.

This resolution, though necessary, is non-binding and the Commission could, during the process of establishing rates and procedures, decide not to move forward with the assessment.

Procurement

There will be costs associated with the implementation including from the Tax Collector for facilitating the assessment on the tax bill.

Recommendation

The City Manager's Office recommends the Mayor and Commission approve the resolution authorizing the election to use the uniform method of collecting non-ad valorem special assessments levied within the Incorporated area of the City of Key West for fire services.