



## MEMORANDUM

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Date: May 7, 2026

To: Honorable Mayor and Commissioners

Via: Brian L. Barroso  
City Manager

From: Michael Turner, Assistant City Manager

Subject: **Fire Assessment Fee Describing Method of Assessing Cost to Property and Initial Rate (File ID: 26-5351)**

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### **Introduction**

Approval of the method of assessing the Fire Assessment Fee against property and establishing the initial Fire Assessment Fee to be charged.

### **Background**

With the uncertainty of property taxes in the future the City has investigated 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. 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.

<b>Residential</b> (per unit)	\$50	\$75	\$100	\$150	\$612
<b>Commercial</b> (per sq ft)	\$.10	\$0.16	\$0.20	\$0.31	\$1.23
<b>Industrial</b> (per sq ft)	\$.04	\$0.05	\$0.07	\$0.10	\$0.40
<b>Institutional</b> (per sq ft)	\$0.06	\$0.08	\$0.11	\$0.16	\$0.66
<b>Est.Net Revenue</b>	\$1,284,278	\$1,968,145	\$2,605,429	\$3,940,946	\$16,087,850

The following chart shows an approximation of what the dollar amounts collected by a Fire Assessment would look like as a millage deduction:

FY2026 Average Valuation						
Residential Homesteaded	\$592,833					
Non-Homesteaded Residential	\$1,088,136					
Millage Rate	1.9551	1.8484	1.7901	1.7384	1.6278	0.6191
	<b>FY2026 CKW Tax Bill</b>	<b>Residential Fire Assessment - \$50</b>	<b>Residential Fire Assessment - \$75</b>	<b>Residential Fire Assessment - \$100</b>	<b>Residential Fire Assessment - \$150</b>	<b>Residential Fire Assessment - \$612</b>
Homesteaded Residential	\$1,159.05	\$1,095.79	\$1,061.23	\$1,030.58	\$965.01	\$367.02
Non-Homesteaded Residential	\$2,127.41	\$2,011.31	\$1,947.87	\$1,891.62	\$1,771.27	\$673.66

The schedule for moving forward is as follows:

**May 7<sup>th</sup>**- Adopt Initial Assessment Resolution

**By June 11<sup>th</sup>**- Mailed and Published Notices

**July 2<sup>nd</sup>**- Adopt Final Assessment Resolution

**By September 15<sup>th</sup>** – Certify Fire Assessment Roll to Tax Collector

### **Procurement**

There will be costs associated with the implementation including from the Tax Collector for facilitating the assessment on the tax bill. The amount collected from the fire assessment will be removed from the Fire Departments budget by line item in the general fund.

### **Recommendation**

The City Manager’s Office recommends the Mayor and Commission approve the method of assessing the Fire Assessment Fee against property and establishing the initial Fire Assessment Fee of \$150 per residential unit, \$0.31 per sq ft for commercial property, \$0.10 per sq ft for industrial property, and \$0.16 for institutional property to be charged. That amount would result in approximately \$3,940,946 being collected by the Fire Assessment. The initial rate sets the maximum so the rate could be adjusted down for the final rate resolution. This resolution aligns with the City’s Strategic Plan Priority 2- Financial Stability.