YOU DECIDE!

The Villages_® Independent Fire Control and Rescue District

November 8



Frequently Asked Questions (FAQs)

What is an Independent Special Fire Control District (District)?

<u>Chapter 191</u> of Florida State Statutes provides for the establishment of independent fire control districts to provide greater uniformity in operations, financing, communication and elected independent governance specific to fire and medical transport services. There are currently 54 independent special fire control districts throughout the State of Florida.

How are Independent Special Fire Control Districts Created?

The process for establishing a District is outlined in <u>Chapter 191</u> of Florida State Statutes. The District must be approved by our Legislature, signed off on by the Governor, and, in the case of The Villages, placed on the General Election ballot for residents to vote on. As presented during the 2022 Legislative Session, the <u>bill</u> provides for the establishment of The Villages Independent Fire Control and Rescue District.

What is the reason to create this Independent Special Fire Control District in The Villages?

In September 2021, the Sumter County Board of County Commissioners (BOCC) <u>approved</u> to maintain two distinct Fire operations and two distinct EMS transport operations. Furthermore, in October 2021 the Sumter County BOCC <u>formalized</u> their support for the establishment of this District serving The Villages. The creation of this District will allow transparency, independent Board oversight in providing more responsive urban services to the residents of The Villages.

How will this Independent Special Fire Control District benefit The Villages?

A Chapter 191 independent special fire control district will be a more efficient and effective means to supply the availability of professional fire protection, suppression, and prevention services as well as more responsive emergency rescue, medical, and transport services. The District will provide the self-governance and autonomy that better focuses on our planned community and independent financial sustainability of the services to The Villages, and immediate surrounding areas.

Other benefits, to name a few, will include better risk ratings by insurers and a recognized and more equitable and proportional sharing of costs among the variety of properties served.

What are the specific boundaries of The Villages Independent Fire Control and Rescue District?

The proposed boundaries of The Villages Independent Fire Control and Rescue District encompass only the Sumter County portion of The Villages and some surrounding areas of unincorporated Sumter County, as this represents approximately 94% of our fire department's current response area. The balance of the response areas outside of Sumter County will be addressed via various inter-governmental agreements and include portions of Marion County, Lake County, Lady Lake, Fruitland Park and the City of Leesburg.

When will The Villages Independent Fire Control and Rescue District begin providing services?

The formal establishment of the District is contingent upon final passage by the Florida Legislature, the Governor and then favorable approval by the areas residents during the 2022 General Election in November. A thoughtful plan for transition is in place pending direction of the electors on November 8, 2022.

Who will serve on the Board for The Villages Independent Fire Control and Rescue District?

Once the District is formed, the District shall be governed by a Board consisting of five members initially appointed to staggered terms by the Governor and thereafter elected by registered voters in the District.

How will The Villages Independent Fire Control and Rescue District be funded?

For those residential and commercial properties in the boundaries of the District, a blend of non-ad valorem assessments, utilizing the 'Simplified Fire' funding approach, and a limited amount of ad-valorem assessments will be utilized.

For properties outside of the boundaries of the District, various inter-local agreements are in place and will be used to ensure funding for services.

Will Residential and Commercial be charged the same?

Yes, all parcels, both commercial and residential, within the District boundaries will be charged utilizing the same <u>proportionate</u> methodology. The methodology has been approved by the courts, and updates automatically each year as parcels change.

When looking at the Relative Improvement Value, why is there a cap at \$10,000,000?

Taxes paid have nothing to do with value received from a legal perspective. On the other hand, special assessments, such as the fire assessment fee, must be proportioned to benefits received, to be lawful. Our consultants informed us that statistics on fire damage nationwide show that \$10 million is the maximum range to use for the relative improvement value tier of the special assessment. Both our legal advisors and the Florida courts have approved this approach as lawful, fair and reasoned. We want to be consistent with what the courts have seen in Florida.

How do residents of the District boundaries currently pay for fire services?

Under the current governance, <u>The Villages Public Safety Department</u> (VPSD) receives funding through a fire district municipal services benefit unit (MSBU) created by Sumter County for the service area of the VPSD. There is a transfer of funds from Sumter County to the Villages Community Center Development District (VCCDD) for contracted fire protection services. The funds that make up the transfers are currently a mix of a \$124 per rooftop non-ad valorem assessment (NAVA) and funds from the County General Fund. The current estimate of ad valorem property taxes received from Sumter County is .58 mills and will increase to an estimated .71 mills when the Federal SAFER grant expires September 30, 2023.

How much will be charged with the advent of the new The Villages Independent Fire Control and Rescue District?

The proposed The Villages Independent Fire Control and Rescue District would <u>generate</u> <u>revenue</u> with the allowance of up to one (1) mill in ad valorem tax assessments, and the simplified, non-ad valorem assessment of a \$124 fixed rate per parcel in one tier combined with \$0.75 per \$1000 of relative improvement value in (market or 'just' value minus land value) in a second tier.

Approval of the referendum will mean only the non-ad valorem tiers, by law, can increase annually by the growth in Florida personal income over the previous 5 years. However the one (1) mill ad valorem limit will not change.

Below is a chart showing sample comparisons.

Property Address	Property Type & DOR Code	Business Name	Parcel ID	Relative Improvement Value (Capped at \$10,000,000)	Assessed or Taxable Value	Tier 1: \$0.75 per \$1,000 RIV	Tier 2: \$124.00 per parcel	Simplified Fire Total (Tier 1 + Tier 2)	\$124 Sumter County Fire Assessment	Millage (0.58)	Millage (.71) excluding SAFER	Millage- not to exceed (1.00)	Total Current (Annual) .58 Mills *Does not include Amenity Fee	Total (Annual) .71 Mills *Does not include Amenity Fee	Total (Annual) 1.00 Mills + Simplified Method *Does not include Amenity Fee	Annual Difference Between Current Funding and 191 Fire District
1031 Pinewood Place P	Patio Villa	N/A	D26L096	\$144,410	\$67,190	\$108.31	\$124.00	\$232.31	\$124.00	\$38.97	\$47.70	\$67.19	\$162.97	\$171.70	\$299.50	\$136.53
5657 Spartina Terrace P	Patio Villa	N/A	G33E019	\$137,810	\$102,140	\$103.36	\$124.00	\$227.36	\$124.00	\$59.24	\$72.52	\$102.14	\$183.24	\$196.52	\$329.50	\$146.26
1088 Reidville Road C	Courtyard Villa	N/A	D26E018	\$176,940	\$193,740	\$132.71	\$124.00	\$256.71	\$124.00	\$112.37	\$137.56	\$193.74	\$236.37	\$261.56	\$450.45	\$214.08
4902 Macintyre Lane C	Courtyard Villa	N/A	G26C017	\$190,960	\$45,890	\$143.22	\$124.00	\$267.22	\$124.00	\$26.62	\$32.58	\$45.89	\$150.62	\$156.58	\$313.11	\$162.49
1902 Augustine Drive D	Designer	N/A	D01G081	\$186,330	\$169,240	\$139.75	\$124.00	\$263.75	\$124.00	\$98.16	\$120.16	\$169.24	\$222.16	\$244.16	\$432.99	\$210.83
5137 Brooks Avenue	Designer	N/A	G28J086	\$270,280	\$301,680	\$202.71	\$124.00	\$326.71	\$124.00	\$174.97	\$214.19	\$301.68	\$298.97	\$338.19	\$628.39	\$329.42
2903 Avalos Drive P	Premier	N/A	D03H048	\$443,280	\$726,980	\$332.46	\$124.00	\$456.46	\$124.00	\$421.65	\$516.16	\$726.98	\$545.65	\$640.16	\$1,183.44	\$637.79
1467 Brier Creek Circle P	Premier	N/A	D15G017	\$629,130	\$841,440	\$471.85	\$124.00	\$595.85	\$124.00	\$488.04	\$597.42	\$841.44	\$612.04	\$721.42	\$1,437.29	\$825.25
1623 Alhambra Way R	Ranch	N/A	D03G070	\$155,040	\$164,580	\$116.28	\$124.00	\$240.28	\$124.00	\$95.46	\$116.85	\$164.58	\$219.46	\$240.85	\$404.86	\$185.40
5826 Hickey Way	Ranch	N/A	G34J046	\$160,580	\$188,180	\$120.44	\$124.00	\$244.44	\$124.00	\$109.14	\$133.61	\$188.18	\$233.14	\$257.61	\$432.62	\$199.48
320 Colony Boulevard C	Commercial	Publix Plaza	G01-022	\$10,000,000	\$16,254,010	\$7,500.00	\$124.00	\$7,624.00	\$124.00	\$9,427.33	\$11,540.35	\$16,254.01	\$9,551.33	\$11,664.35	\$23,878.01	\$14,326.68
1550 El Camino Real A	Assisted Living	Freedom Pointe	D01N800	\$10,000,000	\$23,549,665	\$7,500.00	\$124.00	\$7,624.00	\$124.00	\$13,658.81	\$16,720.26	\$23,549.67	\$13,782.81	\$16,844.26	\$31,173.67	\$17,390.86
270 Heald Way C	Commercial - Medium	Walmart Marketplace	G01-029	\$3,784,780	\$4,300,760	\$2,838.59	\$124.00	\$2,962.59	\$124.00	\$2,494.44	\$3,053.54	\$4,300.76	\$2,618.44	\$3,177.54	\$7,263.35	\$4,644.91
4085 Wedgewood Lane C	Commercial- Large	Walmart	D17-120	\$10,000,000	\$15,921,440	\$7,500.00	\$124.00	\$7,624.00	\$124.00	\$9,234.44	\$11,304.22	\$15,921.44	\$9,358.44	\$11,428.22	\$23,545.44	\$14,187.00
4080 Wedgewood Lane F	Fast Food	McDonalds	D17-006C	\$429,050	\$1,405,990	\$321.79	\$124.00	\$445.79	\$124.00	\$815.47	\$998.25	\$1,405.99	\$939.47	\$1,122.25	\$1,851.78	\$912.31
614 Acre Parcel V	Vacant Land (Agricultural)	Buffalo Hide	K32-001	\$1,898,530	\$89,820	\$1,423.90	\$124.00	\$1,547.90	\$124.00	\$52.10	\$63.77	\$89.82	\$176.10	\$187.77	\$1,637.72	\$1,461.62
2670 Trillium Ridge L	Lofts/Apartments	Brownwood Lofts	G08D102	\$10,000,000	\$27,156,160	\$7,500.00	\$124.00	\$7,624.00	\$124.00	\$15,750.57	\$19,280.87	\$27,156.16	\$15,874.57	\$19,404.87	\$34,780.16	\$18,905.59
1451 El Camino Real H	Hospital	The Villages Hospital	D01J1100B	\$10,000,000	\$0	\$7,500.00	\$124.00	\$7,624.00	\$124.00	\$0.00	\$0.00	\$0.00	\$124.00	\$124.00	\$7,624.00	\$7,500.00
1020 Lake Sumter Landing C	Commercial Downtown- LSL	The Villages	D23SL009	\$7,809,600	\$8,982,170	\$5,857.20	\$124.00	\$5,981.20	\$124.00	\$5,209.66	\$6,377.34	\$8,982.17	\$5,333.66	\$6,501.34	\$14,963.37	\$9,629.71
3731 Meggison Drive C	Commercial Downtown- Brownwood	The Villages	G08D003	\$8,804,200	\$14,359,870	\$6,603.15	\$124.00	\$6,727.15	\$124.00	\$8,328.72	\$10,195.51	\$14,359.87	\$8,452.72	\$10,319.51	\$21,087.02	\$12,634.30