

# The Villages®

## Community Development Districts

### **Fire Assessment Notices – FAQs**

Letters are being sent to all residential and commercial property owners advising them of the proposed Fire assessment for their parcel for fiscal year 2024-2025.

#### **Why did I get this letter?**

Sumter County created a new Villages Public Safety Department Dependent District (VPSDDD) which is responsible for providing funding for fire/rescue protection services for your area. The District is authorized by Sumter County Ordinance 2023-18 to collect a non-ad valorem assessment. The District is required to send out a notice to advise of the proposed assessment amount that will be included on your property tax bill this November.

#### **Do I have to attend this hearing?**

No. You do not need to attend the hearing unless you have questions or comments regarding this assessment.

#### **What is a Fire Services Assessment?**

The Fire Services assessment is used to fund fire/rescue protection services, equipment, and facilities within the boundaries of the VPSDDD.

#### **What changed on my tax bill from last year?**

You will still see a Fire Assessment in the Non-Ad Valorem section of your property tax bill. The amount will be different from last year based on the new methodology.

#### **When is the hearing?**

The hearing is on Wednesday, June 12<sup>th</sup> at 1:00pm. The hearing will be held at the Savannah Recreation Center at 1545 Buena Vista Boulevard.

#### **Where can I find more information about this assessment?**

You can view the Villages Public Safety Department Dependent District, Fire/Rescue Service Special Assessment Report on the District website at [www.DistrictGov.org](http://www.DistrictGov.org). We are also posting a copy of the presentation provided to the Board on April 12, 2024.

#### **Why does it say this year begins October 1, 2024?**

The Fire Services assessment is for the District's fiscal year, which runs from October 1, 2024 to September 30, 2025.

**Will I be receiving a bill for this assessment?**

The Fire Services assessment will be included on your annual Sumter County Property Tax bill. You will see the assessment listed in the Non-Ad Valorem section of the bill. You will not receive a separate bill from the District.

**Is this fire assessment in addition to the fire assessment I had on my tax bill in the past?**

No. This is not an additional assessment. You will only see one non-ad valorem Fire assessment listed on your property tax bill.

**Is this how much I will pay?**

The amount on the notice is the proposed amount that you will be assessed on your November 2024 property tax bill.

**Will I be paying the same as my neighbor, even though my house/lot is smaller/larger?**

Based on the methodology, all residential parcels in the VPSDDD will pay the same Fire Protection assessment amount which is \$320.71. The assessment is not based on the size of the home or the lot or the assessed value of the dwelling.

**How much will I pay compared to how much I paid last year?**

Based on the value of your home, the following are estimates of what you can expect to pay compared to the previous year:

<u>Current Funding</u>		<u>Estimated Ad Valorem</u>			
<u>Taxable Home</u>		<u>(1.31 mls)</u>			<u>Total</u>
<u>Value</u>	<u>Fire Fee</u>				
\$250,000	\$125.00	\$327.50		\$452.50	
\$300,000	\$125.00	\$393.00		\$518.00	
\$350,000	\$125.00	\$458.50		\$583.50	
\$400,000	\$125.00	\$524.00		\$649.00	
<u>Proposed Funding</u>			<u>Proposed Ad Valorem*</u>		
<u>Taxable Home</u>			<u>(0.02706 mls)</u>		<u>Total</u>
<u>Value</u>	<u>Readiness Fee</u>	<u>Demand Fee</u>			<u>Savings</u>
\$250,000	\$239.14	\$81.57	\$6.77	\$327.48	<b>\$125.03</b>
\$300,000	\$239.14	\$81.57	\$8.12	\$328.83	<b>\$189.17</b>
\$350,000	\$239.14	\$81.57	\$9.47	\$330.18	<b>\$253.32</b>
\$400,000	\$239.14	\$81.57	\$10.82	\$331.53	<b>\$317.47</b>

\*exemption offset

**How did the VPSDDD calculate this assessment?**

The District hired a Fire Protection Assessment Consultant “PFM” to prepare a study, presented in April 2024 to the Board. Each tax parcel located within the District was assigned a land use category derived from the codes assigned by the Sumter County Property Appraiser. The assessment is comprised of two tiers: Readiness/Availability which is the same for every parcel and Demand costs based on Equivalent Residential Units or ERU. The Demand cost rate is based on your land use category. Residential parcels are billed for 1 ERU. Non-residential parcel ERU’s are determined by dividing the building space by the average ERU size. Vacant lands are defined as 1 ERU per acre. RV lot ERUs are discounted by 50%.

### **What is an ERU?**

An Equivalent Residential Unit or ERU is defined as the average size of a single-family home within the District = 1,714 square feet. This value is determined based on Sumter County Property Appraiser data.

### **What does Readiness/Availability mean?**

The readiness/availability portion of the assessment is based on administrative costs, readiness labor/salaries, (ready) capital equipment and building costs. This is the cost for the VPSD to maintain facilities, equipment, and personnel necessary to provide fire protection services on a 24 hour a day, seven day a week, year-round basis. These costs represent approximately 70% of the total Fire/Rescue costs in the VPSD.

### **What does Demand costs mean?**

The Demand for use portion of the assessment is based on the operational mobilization costs including response salaries (and overhead expenses), response costs, operational (capital) equipment and supplies. These are the costs for personnel involved in responding to calls for services, plus other costs that are incurred relative to operations which can be variable, such as fuel, equipment maintenance and other operating costs. These costs represent approximately 30% of the total Fire/Rescue costs in the VPSD.

### **Why does it say the District will collect the assessments until discontinued for a year?**

Per Florida Statute, the District must provide notice of a new or an increase to a non-ad valorem assessment. If the assessment amount does not increase, the District is not required to send out a notice each year. If the District discontinues the assessment for one year, then the District is required to send out a notice at that time, even if the amount is lower than or the same as the prior assessment amount.

### **Will the Ad Valorem amounts on my Sumter County Property Tax bill change?**

We cannot advise what the Sumter County Board of County Commissioners will charge in the Ad Valorem section of the tax bill.

The District is proposing an Ad Valorem millage rate of 0.02706 mils for parcels within the VPSDDD. These monies will cover the assessments for exempt parcels (such as religious, non-profit, government owned properties).

**Why doesn't the Villages Public Safety Department Dependent District charge an impact fee on new construction to cover the costs of future development in the District?**

The VPSDDD does not have the authority to impose impact fees.

**This notice is the first time I have ever heard about the Fire Assessment, why was it not previously advertised?**

The Fire Assessment was discussed in VPSDDD Board Meetings, District Public Workshops, and at POA and VHA events. The meetings were publicly noticed.

**How is it possible I was paying more for Fire coverage previously and with the new methodology the costs are lower for the same level of service?**

Under the previous model, the assessment and taxes were collected and managed by Sumter County. Villagers previously paid more to supplement County Fire services outside of the Villages, which they will no longer do under the dependent fire district.

**How do I find out if Sumter County will reduce the previous 1.31 Millage Rate?**

Attend the Sumter County Board of County Commissioners meeting. The hearing for the millage rate being set for the year will be held in September. The telephone number for the Sumter County Board of County Commissioners is 352-689-4400.

**Are we adding Fire Protection services to the Southern areas of the Villages?**

Yes, we are currently building Fire Station 46 and 48. Fire Station 49 will also be under construction in the very near future. As the Village grows, more Fire Stations will likely be needed to ensure adequate Fire Protection services.

**What about Ambulances? Does this assessment pay for them? Is there adequate coverage throughout the Villages?**

This Fire Assessment does not impact Ambulance service, this is for Fire Protection only. Ambulance service is paid through a Readiness fee from Sumter County as well as reimbursement from Medicare/Medicaid and Insurance. VPSD maintains 12 24-hour ambulances across The Villages currently, plus additional "day trucks". Additionally, all Fire Apparatus and Ambulances can respond to any EMS call as Firefighters are Dual Certified as Paramedics or EMT's. As Future stations are built, Ambulances will also operate out of the new stations.