



Special Assessment for Fire Services

*Supplemental information for property owners
with buildings inside the Gainesville, FL city limits.*

The City of Gainesville implemented a special assessment for fire services effective October 1, 2010. Since the special assessment is collected with annual property tax bills, the City of Gainesville works with the Alachua County Property Appraiser to include the special assessment in the annual Truth in Millage (TRIM) statement of proposed taxes.

What is the purpose of the special assessment for fire services?

It provides a dedicated and equitable funding source for a portion of the cost of providing fire protection services. The estimated gross revenue is approximately \$15,275,606 and approximately \$12.3 million net revenue after exemptions.

NOTE: We are required by Section 197.3632 4(b), Florida Statutes, to provide the following information

Assessments are on the property tax bill and are treated the same as property taxes. Failure to pay the assessments will cause a tax certificate to be issued against this property and may result in loss of title.

All property owners have the right to appear at the Public Hearing on **Thursday, Sept. 12, 2024**, and to file written objections with the Gainesville City Commission within 20 days of this notice.

The Public Hearing will be held in the City Hall Auditorium at 200 E. University Ave. at 5:30 p.m. or as soon thereafter as the matter may be heard.

Section 286.0105, Florida Statutes, requires us to notify you that if you decide to contest any decisions made at the public hearing on these assessments, you will need a record of the proceedings and, for such purpose, you may need to ensure that a verbatim record of the proceedings (a word for word written copy of the entire public hearing) is made, which includes the testimony and evidence upon which the appeal is to be based.

Persons with disabilities who require assistance to participate in this meeting must notify the Office of Equity & Inclusion at 352-334-5051 or call the TDD phone line at 352-334-2069 at least two business days in advance.

Rates and Assistance

| Proposed Rates for Oct. 1, 2024 to Sept. 30, 2025 | | | |
|---|----------|--------------------------------------|----------|
| Residential rate per square foot | | Non-residential rate per square foot | |
| Single family/Duplex | \$0.0878 | Commercial | \$0.1156 |
| Multi-family | \$0.0870 | Industrial | \$0.0862 |
| | | Institutional | \$0.2211 |

Mobile Home/RV Vacancy Credits: Applications for mobile home/RV vacancy credits and low-income assistance are evaluated between Jan. 1 and May 1 of the tax year **in advance** of the tax bill sent in November. To receive credit for Oct. 1, 2024-Sept. 30, 2025, applications should have been submitted between Jan. 1, 2024 and May 1, 2024. A late application period will be open from Aug. 12-Aug. 31, 2024.

Assistance for Low-Income Owners: Low-income property owners may apply for hardship assistance. Applications and eligibility requirements are available at www.gfr.org or by calling Gainesville Fire Rescue at 352-334-5078. If you received an approval letter for 2024 for hardship assistance and the Fire Special Assessment still reflects an amount on this notice, please contact us at 352-334-5024.

The complete Fire Assessment Memorandum for the City of Gainesville is available at www.gfr.org. Questions may be directed to Gainesville Fire Rescue at 352-334-5078 or emailed to gfrpio@gainesvillefl.gov.

Fire Assessment FAQs

How is the assessment calculated?

Historical demand is determined for each property type, and each building is assessed for its total square footage under roof.

What are the property types?

- Residential Rate Categories: Single family, including duplexes; multi-family
- Non-Residential Rate Categories: Commercial, industrial/warehouse, institutional

What does total square footage include?

Drive-thrus, covered walkways, carports, garages and porches are added to the main area of a building. The square footage is determined by the Alachua County Property Appraiser's staff and may be viewed on their website at www.acpafl.org.

What is historical demand?

Historical demand is the response load within each property type based on an analysis of one year of fire incident calls in the City.

Are all property types subject to the special assessment for fire services?

The special assessment applies to all improved property in the City, including property owned by places of religious assembly and non-profit organizations; however, the City may pay the special assessment on behalf of qualified religious and charitable organizations. The City is not legally able to require payment for special assessments on government-owned properties; however, the City pays for the government parcels with other legally available funds and does not shift that burden to other non-government properties.

What period of time does the assessment cover and when is the assessment payable?

The special assessment covers Oct. 1 to Sept. 30 of each fiscal year. It is a non-ad valorem amount that is payable with the annual property tax bills between Nov. 1 and March 31. The discounts and penalties applicable to ad-valorem taxes also apply to the special assessment.

Are special assessments tax-deductible?

Property owners should consult with their tax preparers or Internal Revenue Service resources for information on tax deductions.