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## Chiefland considers fire protection fee for city property owners

By Jeff M. Hardison © July 13, 2017 at 5:57 a.m.

**CHIEFLAND** – After a lengthy discussion about imposing a city fire protection fee on Monday night (July 10), the Chiefland City Commission delayed more discussion until October.

This is not the first time the city leaders have talked about making city property owners pay a special fee for fire protection. It came up about four year ago too.

Back then, a rough estimate of how much it would cost to research to impose and collect the fee was between \$50,000 and \$75,000. Therefore, the city must spend money to impose an added fee on the people who would be funding that research.

With the potential of Florida voters creating an added exemption from ad valorem property taxes to tack on another \$25,000 – giving the average Florida residential property owner a \$50,000 homestead exemption from appraised taxable values, taxpayers in cities and counties across the state are seeing taxing authorities scrambling to find new methods for revenue generation.

The Chiefland City Commission is a taxing authority. It levies taxes at a certain millage rate for the appraised taxable value of real property within the city limits.

In Levy County, taxes that are imposed by taxing authorities are collected by the Office of Levy County Tax Collector Linda Fugate. Below is a list of the millage rates for 2015, as noted on the website for the Levy County Tax Collector.

That chart shows 6 mills is the rate in the 2015 taxes from the city of Chiefland.

BD OF CO COMM	8.27410
SCHOOL-BASIC DISC	0.74800
SCHOOL - STATE	4.98900
SCHOOL - LOCAL	1.50000
CITY OF WILLISTON	5.86270
R/B LAKES MUN EST	2.25000
CITY OF FANNING SP	3.00000
TWN OF OTTER CREEK	7.37310
CITY OF CEDAR KEY	5.34100
TOWN OF INGLIS	5.00000
CITY OF CHIEFLAND	6.00000
TOWN OF BRONSON	5.07120
TOWN OF YANKEETOWN	2.79730
CEDAR KEY W/S DIS	1.13500
SRWMD	0.41040
SWFWMD	0.34880

Therefore, a house that has a taxable appraised value – as determined by the Office of Levy County Property Appraiser Osborne “Oz” Barker – to be \$100,000 would pay \$6 for each \$1,000 of value. Therefore that tax bill would be \$600 for that year when the appraised taxable value is \$100,000.

If the person with that \$100,000 house and property is qualified for the current \$25,000 homestead exemption, then that taxpayer’s annual payment would be \$450 rather than \$600.

If the added \$25,000 homestead exemption occurs and people only pay for the value of the taxable property after the first \$50,000, then the property owner in Chiefland with property valued at \$100,000 would pay \$300 to the city of Chiefland for taxes, rather than \$600 (total without homestead exemption) or \$450 (at the current \$25,000 homestead exemption)

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for that year.

If a person owned property with an appraised taxable value of \$50,000 in Chiefland, at the 6 mills rate they would pay \$150 a year if they have the current \$25,000 homestead exemption and they would pay zero dollars of city property tax if that exemption is bumped up to \$50,000.

Levy County imposes a fee, in addition to the ad valorem tax millage it imposes, for fire protection service. The people of Chiefland do not pay that fee, because they are in the city limits. Their fire protection is included in the city ad valorem property taxes.

The Levy County Board of County Commissioners also levies an EMS fee for all county and city residents.

Since the City of Chiefland, like other municipal taxing authorities in Florida, would lose the ad valorem property taxes generated from the first \$50,000 rather than the first \$25,000 of value of taxable property in the city limits if the voters approve that new added homestead exemption, the Chiefland City Commission is going to talk more about imposing an across-the-board fee for fire protection service provided by Chiefland Fire Rescue Department within its city limits.

At the earliest, that per-property fee would be collected in 2020, if the city goes forward with the idea. One amount mentioned for each residence -- tentatively and in no firm manner -- is \$40 per house. Other fees for unimproved lots and for commercial structures are not firm yet either, and there would be exemptions of church and government properties.

If it was put into effect, however, the property owner who pays \$600 in property tax would pay that \$600 plus the \$40 fee for instance in the city limits of Chiefland. The person who pays \$0 ad valorem property tax would pay the \$40 fee for instance in the city limits of Chiefland.

After a relatively long discussion that started going into finer and detailed points of facts and law, the Chiefland City Commission chose to put more discussion off until after October, when it will know the funding amount the county plans to pay to the city for the city to use the equipment and personnel of the Chiefland Fire Rescue Department to serve people in Levy County outside of the city limits of Chiefland.

The Levy County government pays municipal volunteer fire departments and mixed volunteer-staffed municipal fire departments to augment the Levy County Department of Public Safety's firefighting service. A few years ago the, the Levy County Department of Public Safety was named Levy County Fire Rescue.

That money paid to city fire departments comes from ad valorem property taxpayers in Levy County who pay the added fee in addition to the millage they pay.

Hence the city leaders see the potential of the added fire protection fee option as something to help pay for fire services in the city limits, just as it occurs outside the city in the unincorporated parts of Levy County.

Residential, business and unimproved property owners in the city limits of Chiefland may see a fee added for fire service in the future, depending on what the Chiefland City Commission rules after discussing the matter more after October.