

SUMTER COUNTY BOARD OF COUNTY COMMISSIONERS
EXECUTIVE SUMMARY

The Board cannot increase or decrease the proposed assessment rates as such would not be supported by the proposed methodology used in the Benesch Study and construed legally as an arbitrary decision.

These proposed rates support prior direction from the Board and citizen support for the funding of two fire departments within Sumter County. The balance of the operational funding of both fire departments is from other General Fund revenues that includes property taxes since the non-Ad Valorem Fire Assessment cannot be used for the advanced life support transport operations.

Based on the Benesch study, the non-Ad Valorem Fire Rescue Assessment rate may be increased in future fiscal years by the Board by no more than the annual increased percentage of the Consumer Price Index, All Items unless a new study is prepared to reflect changes to the calculation variables.

Institutional properties (e.g. churches and government properties) that are exempt from Ad Valorem taxation under Florida Law and IRS rules are exempt from this non-Ad Valorem Fire Assessment as well as any specific exemption by Florida Law.

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