

Agenda Item: 1.a
Meeting Date: May 19, 2026

MEMORANDUM

To: City Commission

Through: Jennifer K. Bramley, City Manager

From: Nicole Delfino

Date: 2026-04-21

Subject: Discussion regarding implementation of a Fire Assessment

Presenter(s): Jennifer Bramley, City Manager and Chris Roe, Attorney, Bryant Miller Olive P.A

Staff Recommendation: Staff recommends discussion and review of process of implementing a Fire Assessment.

Strategic Themes: City Services

Boards & Committees: N/A

Budget Impact: Budget for fire assessment consultant and legal support are to be determined at this time.

Past Action: N/A

Next Action: Upon Commission direction, procurement through an RFP/RFQ for a consultant to provide a study/report on assessment methodology and assessment implementation.

Attachments: [A. BMO Presentation RE Fire Assessments Process 5.19.26.pdf](#)

Background: The City of Dunedin is reviewing how a Fire Protection Special Assessment program is implemented. A Fire Assessment is used as an alternative or supplemental funding mechanism for fire protection services. Fire assessments create a dedicated funding source specifically for fire protection operations and infrastructure, separate from general property tax revenues.

Special assessments have been used by Florida local governments since the 1800s as a recurring annual charge imposed on properties that receive a specific benefit from a service or improvement. Common special assessment examples include: stormwater, solid waste, street lighting, utility infrastructure, and fire protection services. The Florida League of

Cities estimates approximately 140 cities in Florida have a recorded fire assessment in place in 2023. Additional cities have implemented assessments since this last data collection point, with current estimates between 175-200 cities and counties with active fire assessments.

Under Florida law, special assessments differ from ad valorem property taxes in several important ways:

- 1) Revenues must be dedicated to a specific service or purpose.
- 2) Homestead exemptions do not apply.
- 3) The assessment methodology is determined locally rather than by state statute.
- 4) Assessments may be collected on the annual property tax bill using the Uniform Method under Florida Statute 197.3632.

The assessment process to design and implement a legally defensible Fire Protection Special Assessment program first includes undertaking a study. A study is intended to: identify the full cost of assessable fire protection services, separate assessable fire operations from non-assessable EMS functions, develop a fair and equitable assessment methodology, analyze property classifications and fire service demand, evaluate long-term funding needs for fire operations, prevention, emergency management, apparatus, facilities, and training infrastructure and provide implementation support. In conjunction with the study, legal support is necessary to ensure proper legal milestones are achieved including, but not limited to: public notices, letters, resolutions, ordinances, agreements, publications or other required legal documents.

Chris Roe from Bryant Miller Olive, P.A., has been providing cities and counties with consultation, information and background on the process and legal steps of implementing a fire assessment for many years. Mr. Roe is presenting to the City Commission an introduction to fire assessments and what a typical process includes. Any further action towards engaging a consultant for a fire assessment study or legal support will be determined by the City Commission.