Agenda Item: 3.b

Meeting Date: November 19, 2026

MEMORANDUM

To:	City Commission
Through:	Jennifer K. Bramley, City Manager
From:	Nicole Delfino
Date:	2026-11-19
Subject:	Resolution 26-26, A resolution of the City Commission of the City of Dunedin, FL, Electing to use the Uniform Method of Collecting Non-Ad Valorem Special Assessments for more than one year levied in the City of Dunedin, FL to fund costs incurred by the city in providing annual fire protection services, stating a need for such levy; providing for the mailing of this resolution and providing for an effective date.
Presenter(s):	Nicole Delfino, Strategy & Sustainability Manager
Staff Recommendation:	Staff recommends adoption of Resolution 26-26
Strategic Themes:	Good Governance; City Services
Boards & Committees:	N/A
Budget Impact:	Rate Study Consultant: Phase 1 - 8 = $74,200 Attorney Services by Chris Roe of Bryant Miller Olive, P.A. = $38,625 Total Project Range for Rate Study (excludes additional services) = $112,825
Past Action:	May 19, 2026 - Overview of a Fire Assessment by Attorney Chris Roe of Bryant Miller Olive, P.A. July 7, 2026 - Approval by Commission to advertise RFP 26-2611 Fire Protection Special Assessment September 17, 2026 - Approval of recommended consultant and award of bid RFP 26-2611 to Cypress Revenue Solutions, Inc.
Next Action:	Community Meetings; Draft Report Review to Commission
Attachments:	A. Resolution 26-26 Dunedin Uniform Method Intent.pdf B. Advertising Draft Dunedin Notice of Intent Uniform Method.pdf

Background:

Staff recommends approval of Resolution 26-26, A resolution of the City Commission of the City of Dunedin, FL, Electing to use the Uniform Method of Collecting Non-Ad Valorem Special Assessments for more than one year levied in the City of Dunedin, FL to fund costs incurred by the city in providing annual fire protection services, stating a need for such levy; providing for the mailing of this resolutions and providing for an effective date.

In order to follow and adhere to the legal and required documentation as part of the assessment implementation, it is required that the City Commission adopt a Resolution expressing their intent to consider a Fire Assessment Fee on or before January 1, 2027 in order to be permitted to implement an assessment for which billing would be indicated on the Truth in Millage Notices (TRIM) that begun mailing from the Tax Assessors office in November 2027. Additional key legal requirement must be met to ensure any potential future fire assessment has followed the proper procedure.

The uniform method allows the City collect the fire assessment on the annual property tax bill mailed by the Pinellas County Tax Collector each November. A local government using the uniform method for the first time has to adopt a resolution of intent at a public hearing held before January 1. The resolution has to state the City's intent to use the uniform method, state the need for the levy, and include a legal description of the boundaries of the real property subject to the levy. Adopting the resolution doesn't impose an assessment or commit the City to impose one. It just preserves the City's ability to collect a fire assessment on the tax bill beginning in November 2027. If the City moves forward, the Commission would then adopt the assessment roll at a separate public hearing between January 1 and September 15, 2027, with mailed notice to affected property owners and published notice at least 20 days before that hearing.

As a requirement of the resolution to elect to use the uniform method of collecting non-ad valorem special assessments, special advertising has been completed through the Tampa Bay Times for four consecutive Sundays. This Notice of Intent was included in the publication dates of the Tampa Bay Times on Sunday, October 25, 2026, Sunday, November 1, 2026, Sunday, November 8, 2026, and Sunday, November 15, 2026. Tampa Bay times will provide an affidavit of publication following the last published notification. Due to this publication on November 15, 2026, the affidavit will be provided on Monday, November 16 and will be attached to this agenda item as a Supplement.

Key Project Dates:
September - November 2026: Data Collection and Full Cost of

Service Analysis
October - November 2026: Initial data review project team meeting
November 19, 2026: Resolution of Intent (must be adopted before January 1, 2027)
November - December 2026: Assessment Methodology Development & Rate Calculation and Revenue Modeling
December - January 2026: Draft Report
January - March 2026: Mailed Notice & Public Forums (specific dates tbd)
February - April 2026: Final Report Presentation to City Commission (specific dates tbd)
September 15, 2027: Deadline for Assessment Information delivered to Tax Assessor for 2028 Tax Roll

Historical Background on the Fire Assessment Discussion and Consultant Selection:
Following the discussion regarding implementation of a Fire Assessment, presented to the City Commission on May 19, 2026 by Attorney Chris Roe from Bryant Miller Olive, P.A.; City staff committed to bringing the Request for Proposal (RFP) document back to City Commission for a Fire Assessment Consultant to perform the study, data analysis, methodology, report and recommendations of creating a Fire Assessment.

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 presented to the City Commission on May 19, 2026 an introduction to fire assessments and what a typical process includes.

Commission direction was provided on May 19, 2026 to pursue the next step, which is to draft and then advertise an Request for Proposal (RFP). Staff drafted the Request for Proposal "RFP 26-2611: Fire Protection Special Assessment" for Commission to review on July 9, 2026. On July 9, 2026 City Commission approved the request to advertise RFP 26 -2611. RFP 26-2611 was properly advertised via Demand Star on July 10, 2026 and closed posting on August 7, 2026.

A committee consisting of 5 individuals was selected to review RFP 26 -2611. The committee members included: Nicole Delfino, Project Manager; Jorge Quintas, Deputy City Manager; Les Tyler, Director of Finance; Chief Michael Handoga, Dunedin Fire Rescue; and Board of Finance Representative Sharon Herman. RFP 26-2611 received two (2) responses (Cypress Revenue Solutions, LLC and Raftelis Financial Consultants, Inc.) which were evaluated by the committee on August 20, 2026. The evaluation committee evaluated the two responses very closely and recommended to invite each consultant to provide a presentation, respond to committee questions, and interview consultant in person on August 27, 2026. Each of the evaluation committee meetings were properly advertised. Following the 2nd Committee meeting review on August 27, 2026, the committee ranked Cypress Revenue Solutions, LLC ("Cypress") highest amongst the two firms and recommends to the City Commission moving forward with Cypress to conduct the Fire Assessment

study and address all key deliverables RFP 26-2611.