

TIMELINE -- ILLEGAL EMS FUNDING BY SPECIAL LBTS "FIRE-DEPT." ASSESSMENT

- 1996** On the advice of consultants Government System Group (later Government Services Group, "GSG") North Lauderdale and Tamarac adopted special "fire rescue" services including both fire suppression and Emergency Medical Services (EMS) based on a "determination" by the municipalities (on the advice of counsel and GSG) that these services all provided a "special benefit to property," which is a *sine qua non* for special assessments in Florida.
- 2000** SMM Properties, Inc., sues North Lauderdale and a class-action citizens group sues Tamarac to recover assessments paid, charging that EMS does not provide a benefit to property and may not be specially assessed.
- 2002** 4th District Court of Appeals rules for SMM Properties and obtains the Florida Supreme Court's confirmation that no part of a special assessment may be used to fund EMS personnel or equipment.
- 2003** LBTS-BSO agreement provides for assignment to LBTS of BSO's ALS (Advance Life Support) Engine 36 staffed 24/7 by 3 cross-trained firefighter/paramedics or firefighter/emergency medical technicians (EMTs)(13 positions), to service the northern part of town by responding to all "fire service" **and "Rescue"** calls, in addition to the BSO transport ambulance (Rescue 12) staffed 24/7 by 2 cross-trained paramedics/firefighters (8½ positions) serving the entire town. All 21 BSO personnel were carried in the "Fire Rescue" Budget for 2003-04; but Rescue 12 was funded from the ad-valorem general fund, while ALS Engine 36 – together with the LBTS Volunteer Fire Department's (VFD) vehicles & volunteer incentive costs, etc) were funded from the special "fire services" non- ad-valorem assessment.
- 2003** LBTS Commission hires GSG "to provide specialized services in the development and implementation of a non-ad-valorem assessment program to fund fire protection services within the Town (Assessment Project)"
- Sept. '04** GSG "Assessment report ignores EMS aspect of ALS Engine 36 and cross-trained firefighter/paramedic crew and **suppresses base-year call data by excluding from their calculations 856 of the total 1,100 calls answered by Engine 36 which had been classified as EMS calls**
- Sept. '06** Deputy BSO Fire-Rescue Division Deputy Chief Todd LeDuc testifies to LBTS Commission as a fire contracting workshop that BSO's ALS (Advance Life Support) Engine 36 (which is entirely funded from the Town's special "fire" assessment) is an important EMS resource, equipped to handle all sorts of advanced life support short of actual transport to hospital and staffed by a cross-trained crew of firefighter/paramedics. Dep. Chief LeDuc added that were BSO no longer to provide fire-suppression service to the Town and were ALS Engine 36 to be withdrawn, LBTS would lose half its EMS assets!
- Jan. '07** Legal consultants' report to the Town Commission strongly suggested that the current fire assessment program is vulnerable to challenge under the 2002 Florida Supreme-Court ruling. The consultants urged the Town to "investigate ... a restructuring of the existing assessment program [which] should address and defend against threatened or impending challenges to the legal sufficiency of the Town's assessment program based upon the [court] ruling."