

The Special \$260 Fire-Service Assessment

Who benefits from a Special Assessment? ... You guessed it!

By A Staff Writer (Reprinted from *By-the-Sea Times* © February 9, 2007)

Mayor Oliver Parker has frequently stated that the LBTS "Fire Department" budget must continue to be funded from a special assessment since otherwise, private home-owners would all have to pay more, and would, in effect, "be subsidizing businesses." Like so much of what our Mayor says from the dais, however, that is not entirely true. The only homesteaded owners who would pay more this year are those whose properties are assessed at more than \$260,000. The majority of homesteaded private home-owners, along with mom & pop motel owners, landlords (who pass it on to their tenants) and all other businesses, would pay less – substantially less in many cases.

Currently Parker pays an annual \$260.00 each in fire assessments for his palatial mansion on the water and his mother-in-law's luxury condo on the ocean, for a grand total of \$520. Poor Rosa Michailiuk (the lady who grows tomatoes) pays \$260 each, we understand, for a tiny home on Bougainvillea and the two 1-room rental units behind it, for a total of \$780.00 a year -- half again as much as the Mayor.

If the entire \$2.125 million fire budget) were funded instead from *ad valorem* tax receipts, it would this year consume almost exactly one mill of the tax-rate, which would come to about \$2,000 for Parker's two luxury residences, but only about \$191.50 - less than one tenth as much - for Rosa's much more modest properties. That means Parker would be paying nearly four times as much as he now does for protection of his two luxury homes, while Rosa -- and many other taxpayers of more modest means -- would pay much less.

Put another way, Parker is giving himself nearly a 75-percent fire-tax break by insisting on continuing to fund the fire budget by flat-rate special assessment, rather than from *ad valorem* taxes or, alternatively, even from a more equitably apportioned special assessment (another possibility), while he condemns Rosa and many like her to a substantial fire-tax penalty -- over 300 percent in Rosa's case! *By-the-Sea Times* asks whether that special "fire" assessment is "reasonable" as a Florida appeals court has ruled the apportionment of special assessments must be. Is it fair? Or is it even tolerable?