



### HOW IS THE EMS (MSTU) AD VALOREM TAX CALCULATED?

Property taxes are based on the tax rate (millage) and the property's taxable value. The values are in large part a function of the market. The property appraiser is required to measure property value against the market.

The Emergency Medical Services MSTU is utilized to fund the EMS services within the City of Sarasota, the City of Venice, and all unincorporated areas of Sarasota County including Nokomis and Englewood. Taxing districts, such as the County and Cities determine how much revenue is needed from property taxes to provide the service they render to the community. This revenue is divided by the total taxable value of a community in order to determine the tax rate.

To determine what a citizen will pay, the taxable value of the property is divided by 1,000 and then multiplied by the millage rate. The chart to the right can be used to determine what a citizen might pay. The current millage rate as approved by the Board of County Commissioners is .66 mils.

TAXABLE VALUE	MSTU RATE .66
\$50,000.00	\$33.00
\$90,000.00	\$54.90
\$130,000.00	\$85.50
\$170,000.00	\$122.20
\$210,000.00	\$138.60
\$250,000.00	\$165.00
\$290,000.00	\$191.40
\$330,000.00	\$217.80
\$370,000.00	\$244.20
\$410,000.00	\$270.60
\$450,000.00	\$297.00
\$490,000.00	\$323.40
\$530,000.00	\$349.80
\$570,000.00	\$376.20
\$610,000.00	\$402.60
\$650,000.00	\$429.00
\$690,000.00	\$455.40
\$730,000.00	\$481.80
\$770,000.00	\$508.20
\$810,000.00	\$534.60
\$850,000.00	\$561.00
\$890,000.00	\$587.40
\$930,000.00	\$613.80
\$970,000.00	\$640.20
\$1,010,000.00	\$666.60

### SARASOTA COUNTY FIRE STATIONS

- 1 1445 4th St., Sarasota
- 2 2070 Waldemere St., Sarasota
- 3 47 N. Adams Drive, Sarasota
- 4 3530 Old Bradenton Road, Sarasota
- 5 400 N. Beneva Road Sarasota
- 6 4100 Lockwood Ridge Road, Sarasota
- 7 4754 17th St., Sarasota
- 8 6750 Bee Ridge Road, Sarasota
- 9 840 Apex Road, Sarasota
- 10 35 Vic Edwards Road, Sarasota
- 11 2200 Stickney Point Road, Sarasota
- 12 3110 Bee Ridge Road, Sarasota
- 13 1170 Beach Road, Sarasota
- 14 8821 S. Tamiami Trail, Sarasota
- 15 9102 Bloomfield Blvd., Sarasota
- 16 5875 Hummingbird Ave., Sarasota
- 17 5501 DeSoto Road, Sarasota
- 18 7232 Myakka Valley Trail, Sarasota
- 19 15911 Rawls Road, Sarasota
- 21 721 Center Road, Venice
- 22 4531 Englewood Road, Venice
- 23 1930 N. Tamiami Trail, Nokomis (Rescue Only)
- 26 8020 S. Tamiami Trail, Venice

### SHARED FIRE STATIONS (EMS ONLY)

- 51 112 S. Harbor Drive, Venice (Rescue Only)
- 52 200 N. Grove St., Venice (Rescue Only)
- 53 5300 East Laurel Road, Venice (Rescue Only)
- 71 599 S. Indiana Ave., Englewood (Rescue Only)
- 73 1967 Englewood Road, Englewood (Rescue Only)

### SARASOTA COUNTY EMERGENCY SERVICES

## How Fire Assessments and EMS Millage Rates Are Calculated



## FIRE ASSESSMENT

The fire assessment is a charge imposed against real property to fund the fire services Sarasota County provides to property. Fire assessment rates are based on square footage and demand instead of property value to provide a fair, cost-effective and financially stable means of funding fire services within unincorporated Sarasota County and the City of Sarasota to assure adequate fire protection to the community. Fire assessments are a benefit-based method that requires annual approval by the Board of County Commissioners and provides a dedicated funding source for fire protection. The methodology utilized to develop the fire assessment includes:

- Fire protection service delivery.
- The fire department budget.
- Call/incident data to determine the historical demand.
- Sarasota County Property Appraiser information.

This methodology has been in use in Sarasota County since 1996 and has been upheld in State courts of law. All fire assessments are calculated on the gross square footage of the primary structure or structures as identified by the Sarasota County Property Appraiser. Outbuildings, such as sheds, barns, etc are not included.

The methodology to determine the total square footage of a structure is divided into 100 square foot increments to determine the number of Equivalent Billing Units (EBU's).

Equivalent Billing Units (EBU's) are assigned a rate depending on the class of property. Sarasota County uses five classes of property:

- Single-family residential, which includes single family homes and attached homes/townhomes/duplexes up to two units.
- Multi-family residential, which includes attached homes/condominiums of three units or more.
- Non-residential, which includes all other property types such as commercial, industrial and institutional.
- Mobile Home space.
- Travel Trailer Space.

The dollar rate per EBU for each property class is determined by the emergency call demand generated by the property class. Each improved parcel of property is assessed at not less than 10 EBU's/1,000 square feet. This ensures every property is assessed for the basic cost of having fire services available. Parcels with structures larger than 1,000 square feet will be assessed additional EBU's consistent with their assigned property class because larger structures create a potentially greater demand for service.

### UNINCORPORATED SARASOTA COUNTY AND CITY OF SARASOTA FIRE ASSESSMENT FEE RATES FOR EACH PROPERTY CLASSIFICATION:

Single-Family Residential Rate	\$6.99 Per EBU
Multi-Family Residential Rate	\$12.24 Per EBU
Non-Residential Rate	\$18.53 Per EBU
Mobile Home Space	\$69.90 (Flat rate)
Travel Trailer Space	\$61.15 (Flat rate)

FIRE NON AD VALOREM ASSESSMENT			
	Residential Fire Rates	Non-Residential Fire Rates	Multi-Family Fire Rates
SQ. FT	6.99 (EBU)	18.53(EBU)	12.24(EBU)
1,000	\$69.90	\$185.30	\$122.40
2,000	\$139.80	\$370.60	\$244.80
3,000	\$209.70	\$555.90	\$367.20
4,000	\$279.60	\$741.20	\$489.60
5,000	\$349.50	\$926.50	\$612.00
6,000	\$419.40	\$1,111.80	\$734.40
7,000	\$489.30	\$1,297.10	\$856.80
8,000	\$559.20	\$1,482.40	\$979.20
9,000	\$629.10	\$1,667.70	\$1,101.60
10,000	\$699.00	\$1,853.00	\$1,224.00
11,000	\$768.90	\$2,038.30	\$1,346.40
12,000	\$838.80	\$2,223.60	\$1,468.80
13,000	\$908.70	\$2,408.90	\$1,591.20
14,000	\$978.60	\$2,594.20	\$1,713.60
15,000	\$1,048.50	\$2,779.50	\$1,836.00
16,000	\$1,118.40	\$2,964.80	\$1,958.40
17,000	\$1,188.30	\$3,150.10	\$2,080.80
18,000	\$1,258.20	\$3,335.40	\$2,203.20
19,000	\$1,328.10	\$3,520.70	\$2,325.60
20,000	\$1,398.00	\$3,706.00	\$2,448.00
21,000	\$1,467.90	\$3,891.30	\$2,570.40
22,000	\$1,537.80	\$4,076.60	\$2,692.80
23,000	\$1,607.70	\$4,261.90	\$2,815.20
24,000	\$1,677.60	\$4,447.20	\$2,937.60
25,000	\$1,747.50	\$4,632.50	\$3,060.00
26,000	\$1,817.40	\$4,817.80	\$3,182.40
27,000	\$1,887.30	\$5,003.10	\$3,304.80
28,000	\$1,957.20	\$5,188.40	\$3,427.20
29,000	\$2,027.10	\$5,373.70	\$3,549.60
30,000	\$2,097.00	\$5,559.00	\$3,672.00
31,000	\$2,166.90	\$5,744.30	\$3,794.40
32,000	\$2,236.80	\$5,929.60	\$3,916.80
33,000	\$2,306.70	\$6,114.90	\$4,039.20
34,000	\$2,376.60	\$6,300.20	\$4,161.60
35,000	\$2,446.50	\$6,485.50	\$4,284.00
36,000	\$2,516.40	\$6,670.80	\$4,406.40
37,000	\$2,586.30	\$6,856.10	\$4,528.80