



**MEETING MINUTES
SESSION OF THE CITY COMMISSION
CITY OF KISSIMMEE
CITY HALL, COMMISSION CHAMBERS
101 CHURCH STREET, KISSIMMEE, FLORIDA 34741-5054
TUESDAY, JUNE 3, 2025 AT 6:00 PM**

1. MEETING CALLED TO ORDER

Members Present: Mayor Jackie Espinosa, Commissioners Noel Ortiz, Angela Eady, Carlos Alvarez, III, Janette Martinez

Staff Present: City Manager Mike Steigerwald, City Attorney Olga Sanchez de Fuentes, Deputy City Manager Austin Blake, City Clerk Tameara Crespo

Staff Absent: Deputy City Manager Desiree Matthews

Mayor Espinosa called the meeting to order at 6:00 PM.

2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

After a Moment of Silence, Commissioner Alvarez led the audience in the Pledge of Allegiance.

3. PROCLAMATIONS AND SPECIAL PRESENTATIONS

3.A Swearing In of New Firefighters

Staff requests that four new employees be sworn in as City of Kissimmee Fire Department Firefighters.

Fire Chief Walls administered the Oath of Office to Firefighters: Brandon Olson, Robert Creager, William Kaylor, and Griffin Woodall.

4. PUBLIC HEARINGS - FIRST AND SECOND READINGS

4.A Public Hearing - First Reading and Transmittal Hearing - Proposed Ordinance # 25-05 - Amendments to the Comprehensive Plan per the findings of the 2025 Evaluation and Appraisal Report

AN ORDINANCE AMENDING AND REINSTATING ORDINANCE NO. 3050 KNOWN AS THE ORDINANCE ADOPTING THE COMPREHENSIVE DEVELOPMENT PLAN FOR THE CITY OF KISSIMMEE, FLORIDA, UNDER THE AUTHORITY OF FLORIDA STATUTE 163.3184; AMENDING LANGUAGE THROUGHOUT THE COMPREHENSIVE PLAN TO BE CONSISTENT WITH STATUTORY CHANGES AND CURRENT CITY REGULATION FOR COMPLIANCE WITH FLORIDA STATUTES; DIRECTING THE CITY MANAGER TO REPLACE THE COMPREHENSIVE LAND USE PLAN AS HEREIN PROVIDED AFTER THE PASSAGE OF THIS ORDINANCE; PROVIDING FOR A PUBLIC HEARING AS REQUIRED BY LAW; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

Request approval to transmit the 2025 Evaluation and Appraisal Report (EAR) Amendments to the Florida Department of Commerce.

Planner Ashley Cornelison detailed the project and the need for the evaluation appraisal report. If approved, the city will transmit the documents to the State and bring the item back in approximately 60 days for a final reading.

City Attorney Sanchez de Fuentes read Proposed Ordinance # 25-05 by title.

Mayor Espinosa announced the Public Hearing with no response from the audience.

Commissioner Alvarez moved to approve the Public Hearing and First Reading of Proposed Ordinance # 25-05. Commissioner Martinez seconded the motion.

Motion carried 5-0.

4.B Public Hearing - Second and Final Reading - Proposed Ordinance # 25-04 - Fire Service Assessment Ordinance

AN ORDINANCE RELATING TO THE PROVISION AND FUNDING OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF KISSIMMEE, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE SERVICE ASSESSMENTS AGAINST PROPERTY THROUGHOUT THE CITY; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING THAT FIRE SERVICE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING THE ISSUANCE OF OBLIGATIONS SECURED BY ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE CITY; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Approval of the Second and Final Reading of the Proposed Ordinance # 25-04 Fire Service Assessment Ordinance.

City Manager Steigerwald announced that the public comment portion will be heard now for both the Final Reading of the Proposed Ordinance (4. B) and the Approval of the Annual Fire Service Assessment Resolution (5.A). City Attorney Sanchez de Fuentes read Proposed Ordinance # 25-04 by title.

Mayor Espinosa announced the Public Hearing and opened the floor for public comment. The following individuals shared their thoughts, either in support of, in opposition to, or neutrality regarding the proposed fire service assessment and ordinance:

- Dominic DiPola, 5575 Alligator Lake, Saint Cloud, FL.
- Susan Grossman, 1453 Mona Drive, Kissimmee, FL
- Luis Peira, Firefighter, (address exempt)
- Thomas Carrith, Firefighter, (address exempt)
- James Lowe, 1845 Island Village Way, Osceola Realtors Past President
- Josh Clarke, Firefighter Union President
- Anna Mendez, (via translation by Mayor Espinosa)
- Hector Acosta, (no address provided)
- Michael Biagioni, 2429 Ocala Drive, Kissimmee, FL
- Jeremy Fetzner, 120 Broadway, Kissimmee, FL
- Tom Kapp, 21 N. Clyde Avenue
- Jordan Rivera, 1912 Ernest Street, Kissimmee, FL,
- Priscilla Porcella, Firefighter Spouse (address exempt)

The following individuals did not speak but submitted a comment card: Sharon Parsons (opposed), Steven Maznel (opposed), and Mike Porcella, Firefighter (support).

Prior to the meeting, a dedicated email account was set up as the single collection point for all public comments, questions or concerns throughout the Fire Service Assessment process. The comments received between May 18, 2025, and June 3, 2025, are incorporated into the record (Exhibit "A"). The City Attorney requested the commission acknowledge reading the public emails and approve the recommendations of the consultants' Fire Report dated May 14, 2025 (Exhibit "B"). Outside counsel for the project, Attorney Mark Lawson provided a detailed overview of the commission's original request to find the funding to support the new firefighters' shift. He further explained the process both from a procedural and statutory perspective, ensuring that the process is not in any way arbitrary.

Mayor Espinosa made a motion to acknowledge that the City Commission has read all emails received by the public and to accept the Simplified Fire Protection Assessment Strategy Report as competent substantive evidence. Commissioner Eady seconded the motion.

Motion carried 5-0.

Commissioner Martinez moved to approve the Public Hearing and adopt Ordinance #3115. Commissioner Eady seconded the motion.

Upon roll call, the vote was as follows:

Commissioner Ortiz	AYE
Commissioner Eady	AYE
Commissioner Alvarez	NAY
Commissioner Martinez	AYE
Mayor Espinosa	AYE

Motion carried 4-1.

5. PUBLIC HEARINGS

5.A Public Hearing - Approval of initial Annual Fire Service Assessment Resolution providing direction and authority to implement the Fire Service Assessment for the upcoming Fiscal Year beginning October 1, 2025.

Request adoption of this Annual Assessment Resolution, which sets the rates, fees and changes recently published and which were the subject of an individually mailed notice to all affected property owners in the City.

City Manager Steigerwald reviewed the resolution details, explaining that its intent is to establish a fourth shift for the Fire Department.

Commissioner Martinez made a motion to adopt Resolution #05-2025. Commissioner Eady seconded the motion.

AYE: Commissioner Eady, Commissioner Martinez, Mayor-Commissioner Espinosa, Commissioner Ortiz

NAY: Commissioner Alvarez

Motion carried 4 - 1.

6. HEAR AUDIENCE *Anything requiring a vote will be heard at a later time.*

Tom Kapp, 21 N. Clyde Ave, Kissimmee, FL requested that the city provide more advance notice for public meetings, such as workshops. Deputy City Manager Austin Blake responded that all members of the public can subscribe online to receive notifications and will be alerted as soon as an agenda or notice is published related to meetings of their selected interest. City Manager Steigerwald confirmed that all Public Hearings are advertised in a newspaper of general circulation, as required by Florida Statutes.

7. CONSENT AGENDA *The consent agenda is a technique designed to expedite the handling of routine miscellaneous business of the City Commission. The City Commission in one motion may adopt the entire Consent Agenda. The motion for adoption is non-debatable and must receive unanimous approval. By request of any individual member, an item may be removed from the Consent Agenda for discussion.*

Commissioner Eady made a motion to approve the Consent Agenda in its entirety. Commissioner Martinez the motion.

Motion carried 5-0.

- 7.A Approval of City Commission Minutes from the May 20, 2025, Workshop and Commission meeting
Request approval of the May 20, 2025 workshop and commission meeting minutes.
- 7.B Permanent Access Easement between the Osceola County School Board and the City of Kissimmee at Lancaster Ranch Park
Approval of the Permanent Access Easement between the Osceola County School Board and the City of Kissimmee for ingress and egress to Lancaster Ranch Park.
- 7.C Transfer ownership of water and waste water infrastructure to Toho Water Authority for Lancaster Ranch Park Phase 1
Approval to transfer ownership of water and waste water infrastructure to Toho Water Authority for Lancaster Ranch Park Phase 1 by executing a Bill of Sale.
- 7.D Selection of Proposal for RFP 2025-008 School Crossing Guards
Approval of All City Management Services (ACMS) as the selected bidder for RFP 2025-008 and execution of the attached contract with ACMS for crossing guard services. (Contract #20230132)
- 7.E Interlocal agreement for School Resource Officers between Osceola County schools, Kissimmee Police Department, Osceola County Sheriff's Office and St. Cloud Police Department
Approval of a three-year contract relating to School Resource Officer (SRO) services between the Osceola County School Board, the Kissimmee Police Department, St. Cloud Police Department and the Osceola Sheriff's Department and for the Mayor to sign the attached contract on page 15. (Contract # 20240087)
- 7.F Approval of a Contract between UniFirst Corp and the City of Kissimmee for uniform rentals and purchase
Request approval of Contract #20250270 with UnifFirst Corporations for the rental and purchase of uniforms and related supplies. This contract utilizes a piggyback agreement based on the Sourcewell Contract #011124.
- 7.G Disaster Response Services Contract with Crowder Gulf for Debris Removal
Approval to award the Disaster Response Services Contract for Debris Removal (Contract #20250278) to Crowder Gulf.

- 7.H Construction Manager at Risk Agreement with Balfour Beatty Construction, LLC for the Kissimmee City Hall Renovations
Approve addendum No. 2, to the Construction Manager at Risk (CMAR) services contract (#20240512) with Balfour Beatty Construction, LLC for the Kissimmee City Hall Renovations for the first, third and fifth floors.
- 7.I Disaster Response Services Contract with Thompson Consulting Services for Debris Monitoring
Approval to award the Disaster Response Services Contract (Contract #20250279) for debris monitoring to Thompson Consulting Services.
- 7.J Sonoma Resort at Tapestry Phase 2C – Subdivision Final Acceptance
Acceptance of the subdivision improvements for Sonoma Resort at Tapestry Phase 2C.
- 7.K Osceola Village Center Phase 4 – Subdivision Final Acceptance
Acceptance of the subdivision improvements for Osceola Village Center Phase 4.
- 7.L Woodside Drainage Improvement Project
Approval of Change Order No. 8 to amend the current contract price for RS&H (Contract #20250277) by \$105,355.60 to include post-design services.

8. DISCUSSION ITEMS

CITY COMMISSION RECESSES AND CONVENES AS THE COMMUNITY REDEVELOPMENT AGENCY BOARD

- 8.A Extension of Agreement between Vine Street Community Redevelopment Agency and GAI Consultants, Inc., for the Vine Street CRA Master Plan Update
Approve the Vine Street Community Redevelopment Agency (VSCRA) and GAI Consultants, Inc. agreement extension, Contract #20240342, for update of the Vine Street CRA Master Plan.

Economic Development Director David Rodriguez reviewed the agreement extension and recommended approval.

Board Member Eady made a motion to approve. Board Member Martinez seconded the motion.

Motion carried 5 – 0.

COMMUNITY REDEVELOPMENT AGENCY BOARD ADJOURNS AND RECONVENES AS THE CITY COMMISSION

- 8.B Advisory Board Vacancy: Planning Advisory Board and Board of Adjustment
The Commission is requested to make an appointment to fill a vacancy on the Planning Advisory Board and Board of Adjustment.

Commissioner Alvarez made a motion to appoint Tiffany Jeffers to the Board of Adjustments. Commissioner Eady seconded the motion.

Motion carried 5 - 0.

Commissioner Ortiz made a motion to appoint Lynda Roth to the Planning Advisory Board. Commissioner Alvarez seconded the motion.

Motion carried 5 - 0.

8.C Annual Advisory Board vacancies with terms ending May 31, 2025

The Commission is requested to appoint or reappoint members to fill vacancies for boards with terms ending May 31, 2025.

Commissioner Eady made a motion to reappoint Jose Barreto to the Board of Adjustments. Commissioner Alvarez seconded the motion.

Motion carried 5 - 0.

Commissioner Eady made a motion to reappoint Rebeca Marin to the Planning Advisory Board. Commissioner Alvarez seconded the motion.

Motion carried 5 - 0.

Mayor Espinosa made a motion to reappoint Edward Kilroy to the Parks and Recreation Advisory Board. Commissioner Alvarez seconded the motion.

Motion carried 5 - 0.

Commissioner Martinez made a motion to reappoint Scott Grenald to the Historic Preservation Board. Commissioner Alvarez seconded the motion.

Motion carried 5 - 0.

8.D Kissimmee Utility Authority (KUA) Board Appointment

To select and appoint one of the previously interviewed candidates recommended by the Kissimmee Utility Authority to fill the current vacancy on the KUA Board.

Mayor Espinosa made a motion to appoint Michele Lebron to the KUA Board. Commissioner Alvarez seconded the motion.

Motion carried 5-0.

9. HEAR CITY OFFICIALS

9.A CITY MANAGER

City Manager Steigerwald reminded the audience of upcoming events: Junteenth Festival

9.B CITY ATTORNEY

City Attorney Sanchez de Fuentes thanked the commission for their patience throughout the fire assessment process.

9.C CITY COMMISSION

Commissioner Martinez thanked the KUA applicants for their interest. Mayor Espinosa noted that commissioners are making tough decisions for the greater good. She and the City Manager briefly provided an update on the downtown noise concerns, and KPD's efforts addressing the issues.

10. ADJOURNMENT

There being no further business to come before the Commission, Mayor Espinosa adjourned the meeting at 7:42 PM.



ATTEST:

Tameara Crespo

CITY CLERK

Jackie Espinosa

MAYOR-COMMISSIONER

6/3/2025

Tameara Crespo

From: Jovany Galarza <jgalarza35@yahoo.com>
Sent: Sunday, May 18, 2025 7:29 PM
To: Fire Assessment
Subject: Parcel ID 14-25-29-2234-0001-0260

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good day,

This email is a response to the Proposed Annual Fire Service Non-Ad Valorem assessment for the property located at 1318 Mill Slough Road, Kissimmee, Florida.

I am the property owner, Henry J Galarza and I am writing to let the city know I object to this special assessment addition. While I do have respect for fire fighters and the work they do, I find it irresponsible of the city to include the additional costs to the homeowners within the city of Kissimmee limits. At a time when the cost of groceries, homeowners insurance rates, vehicles rates, and utility rates are all rising, the city's best option is to place a heavier burden on it's residents. The County is already stressed with the lack infrastructure, lack of well paying jobs and resources to help the citizens but yet keep approving housing developments and apartment complexes. Why haven't the thousands of homes added to these areas provided the revenue needed for such changes? This brings me to another concern, when these fees are collected, where is the guarantee this new plan for a different work schedule will actually save the tax payer money in the long haul? I have seen where tax increases have not benefited the communities. Once again , I do respect the fire fighters but I must object to this increase because I don't believe the City has done enough for its citizens or done enough studies to determine how to handle this situation. It's always easy to have us foot the bill when there are so many other needs not being addressed. I say NO and come back with better options that won't stress the people living here or force them to leave due to the poor planning and handling of the city of Kissimmee representatives.

Please let me know if you would like to discuss further.

Sincerely, a concerned , and annoyed resident

Tameara Crespo

From: Reyvaldo Roman <rayvaldoroman@yahoo.com>
Sent: Monday, May 19, 2025 9:42 AM
To: Fire Assessment
Subject: Annual Fire Service Non-Ad Valorem Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good morning:

I am writing to you as a resident and homeowner here in Kissimmee, parcel ID 22-25-29-1400-0001-0640, which I am being notified of an additional fee equivalent to \$203.56 extra on my tax payment, as part of expense mitigation for the fire department, which I consider unfair given the rise in the cost of living, property and car insurance, and low wages we are currently experiencing. I understand that those who should pay for this are all these developers who have monopolized most of the currently developed green areas and have increased traffic, accidents, and everything that entails the increased use of state resources, in this case the fire department. I do not agree and I believe that there should be income evaluations per family before awarding any increase, taking into account that this could mean another blow to the pockets of the lower-middle-class resident.

Att: Rayvaldo Roman
Home Owner, 813 Hastings Dr 34744

Tameara Crespo

From: Michael Lancto <savemoney911@gmail.com>
Sent: Monday, May 19, 2025 5:21 PM
To: Fire Assessment
Subject: Property Taxes

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Please do NOT do anything to raise our property taxes here in Osceology County FL. I am a home owner and voter.

Michael Lancto
3974 Cedar Hammock Trl
St Cloud, FL 34772

Tameara Crespo

From: Khambrel Henry <khambrel37@gmail.com>
Sent: Tuesday, May 20, 2025 8:39 PM
To: Fire Assessment
Subject: Objection to Imposed Fire Tax

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

I am writing as a concerned resident of Kissimmee to formally express my objection to the recently imposed fire tax. While I fully support the critical services provided by our fire department and recognize the need for adequate funding to maintain public safety, I believe this tax has been implemented without sufficient community input, transparency, or consideration for its financial impact on residents.

Many residents, including myself, are already struggling with rising living costs, and the addition of a new tax places an undue burden on households. I urge the city to consider alternative funding strategies that are more equitable and transparent, such as public referendums, grants, or reallocation of existing budget resources. Additionally, I respectfully request that the council revisit this decision with full community engagement and provide opportunities for public discussion before enforcing any further taxation.

Thank you for your attention to this matter. I appreciate your service to our community and hope we can work together toward solutions that protect public safety without placing disproportionate burdens on residents.

Sincerely,

Khambrel Henry



Objection to Imposed Fire Tax

From Khambrel Henry <khambrel37@gmail.com>

Date Tue 5/20/2025 8:39 PM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

I am writing as a concerned resident of Kissimmee to formally express my objection to the recently imposed fire tax. While I fully support the critical services provided by our fire department and recognize the need for adequate funding to maintain public safety, I believe this tax has been implemented without sufficient community input, transparency, or consideration for its financial impact on residents.

Many residents, including myself, are already struggling with rising living costs, and the addition of a new tax places an undue burden on households. I urge the city to consider alternative funding strategies that are more equitable and transparent, such as public referendums, grants, or reallocation of existing budget resources. Additionally, I respectfully request that the council revisit this decision with full community engagement and provide opportunities for public discussion before enforcing any further taxation.

Thank you for your attention to this matter. I appreciate your service to our community and hope we can work together toward solutions that protect public safety without placing disproportionate burdens on residents.

Sincerely,

Khambrel Henry



Objection to the imposition of collection of annual fire service non-ad valorem assessments.

From Joseph Nguyen <tntesource@yahoo.com>

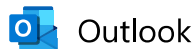
Date Wed 5/21/2025 1:10 AM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

We Joseph Nguyen & Teresa Nguyen owners of parcel ID#13-25-28-1154-0001-1500 address# 2337 Caravelle Circle, Kississimée, FL would like to oppose this imposition as we have observed the annually increase cost of property tax and also the home insurance in florida year over year since covid-19 which is making florida much less affordable comparing to other state therefore we strongly believe that the property taxes increase on the property year over year should be sufficient to cover for the Fire service in the area and also Florida should also impose the taxes to the home insurance providers as Florida Fire department is helping them cutting the cost of paying for the fire damages to the insured properties as they kept on increasing their premium for home insurance in Florida to an unaffordable level (we owners are so unfairly struggling with home insurance every year in Florida)

Regards,
Joseph & Teresa Nguyen



Objection to increase tax for non-ad valorem assessments

From Sherry Xu <sherryxu11@hotmail.com>

Date Wed 5/21/2025 12:33 PM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hi,

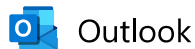
This objection to increase tax for non-ad valorem assessments

Tax parcel ID: 13-25-28-1154-0001-0950

Location: 2469 Caravelle Cir

Home owner already faces the living cost up for home maintenance, property tax, home insurance. I object to have another tax hike from non-ad valorem assessments.

Thanks and Regards,
Hui Xu



objection for tax increase from non-ad valorem assessments

From Sherry Xu <sherryxu11@hotmail.com>

Date Wed 5/21/2025 12:36 PM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hi,

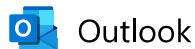
This is an objection to increase tax for non-ad valorem assessments

Tax parcel ID: 18-25-29-2281-0019-1070

Location: 4008 San Gallo Dr 107

Home owner already faces the living cost up for home maintenance, property tax, home insurance. I object to have another tax hike from non-ad valorem assessments.

Thanks and Regards,
Hui Xu



Objection to increase tax for non-ad valorem assessments

From Sherry Xu <sherryxu11@hotmail.com>

Date Wed 5/21/2025 12:37 PM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

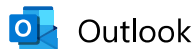
This is an objection to increase tax for non-ad valorem assessments

Tax parcel ID: 13-25-28-1154-0001-1340

Location: 2349 Caravelle Cir

Home owner already faces the living cost up for home maintenance, property tax, home insurance. I object to have another tax hike from non-ad valorem assessments.

Thanks and Regards,
Hui Xu



objection to increase tax for non-ad valorem assessments

From Sherry Xu <sherryxu11@hotmail.com>

Date Wed 5/21/2025 12:38 PM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

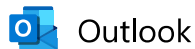
This is an objection to increase tax for non-ad valorem assessments

Tax parcel ID: 13-25-28-1154-0001-1240

Location: 2389 Caravelle Cir

Home owner already faces the living cost up for home maintenance, property tax, home insurance. I object to have another tax hike from non-ad valorem assessments.

Thanks and Regards,
Hui Xu



objection to increase tax for non-ad valorem assessments

From Sherry Xu <sherryxu11@hotmail.com>

Date Wed 5/21/2025 12:39 PM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

This is an objection to increase tax for non-ad valorem assessments

Tax parcel ID: 13-25-28-1154-0001-0320

Location: 2372 Caravelle Cir

Home owner already faces the living cost up for home maintenance, property tax, home insurance. I object to have another tax hike from non-ad valorem assessments.

Thanks and Regards,
Hui Xu



Notice of Hearing Rebuttal

From Steve Murray <saturnmanrings@gmail.com>

Date Wed 5/21/2025 5:30 PM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

I am NOT in favor of the ad valorem tax you want to impose on us. I am a senior citizen on a fixed income & an extra \$105 is very disturbing. Everything keeps going up except my wages. I get a measly 2.5% raise, which comes to \$40 a month. With the economy continuously rising, I must forgo doctors' appointments, refuse medicine not covered and pinch every penny to keep a roof over my head.

It seems that we have an abundance of firefighters. I suggest consolidating some & closing other fire stations. You see dozens of ambulances parked & waiting. That is a waste of tax payor's money.

Thank you in advance for your consideration of this matter.

Steve Murray
(775) 225-3388
2139 Balboa Way,
Kissimmee, FL 34741



Fire Assessment Hearing Questions

From Jerry Johnson <Jerry.Johnson@elca.org>

Date Wed 5/21/2025 6:42 PM

To Fire Assessment <fireassessment@kissimmee.gov>

Cc Scott Puccia <spuccia@me.com>; az techA <aztech203@yahoo.com>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To the Commission of the City of Kissimmee,

Very well-done explanation of the issue when read with care, but then I work in the financial services sector so it's in my DNA to read financial documents with care.

I have a few questions:

Why are you using data from an unnamed source regardless of whether or not it is certified by the State?

Which Department of the State certified the valuations and what was the source of the data they certified?

Did you rely on the Tax Assessors Office to provide valuation data?

What is the amount in dollars is 25% of this year's annual cost of "continual readiness and availability" as described in the Notice of Hearing?

What amount in dollars are you planning for in the 2026 budget?

Why are you doing this with Fire and **not Law Enforcement**? And other City Services?

Respectfully,

Jerry Johnson, Vice President

Cypress Reserve at Flora Ridge HOA

2510 Swoop Circle

Kissimmee, FL 34741





Fire Assessment - City of Kissimmee

From John Puerie <johnpuerie@gmail.com>

Date Thu 5/22/2025 9:31 AM

To Fire Assessment <fireassessment@kissimmee.gov>

Cc P. Maria <atego01@hotmail.com>; John Puerie <johnpuerie@gmail.com>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Greetings,

On behalf of my parents Diogenes & Maria Puerie I am providing input to guide the discourse and potential imposition of the fire assessment.

They have lived in the Kissimmee, FL area for nearly 40 years. They have watched as property values have continued to soar in addition to taxes and city assessment fees.

With the understanding that there has been significant growth over the last 40 years it is reasonable that the city's fire services should grow in the same proportion.

After reviewing the information published on the City of Kissimmee website I find it to be woefully insufficient to inform the public of a potential \$6 million increase in fire service expenses.

How was the determination of the additional personnel made?

1. For example, how many homes per firefighter/fire station was determined to be adequate for the city of kissimmee and its various subdivisions.
2. Where are the fire stations located and what is each of their coverage areas?
3. Who is paying the other 75% of the expenses that the fire assessment will not cover; and how is that 75% being spent?
4. What procedures or steps need to be taken to hire and fire fire service personnel; will they be sourced and trained locally?
5. How much say will the general City of Kissimmee citizens have with regard to hiring/firing, acquisition, and disposition of additional fire service personnel, fleet vehicles, fire stations, and related fire service equipment?
6. Will certain segments of the City of Kissimmee be eligible for exemption of the fire assessment (such as Seniors, Veterans, and Government personnel)

7. What are the budgeted expenses of the City of Kissimmee fire service expenses and how have they grown over the past 10 years.

Lastly, and most importantly my parents are seniors and they live on a fixed income. So increasing the fire assessment by \$255.81 per household may seem like a small increase to defray costs...but I assure you it is not a small change to their fixed monthly budget. Please consider those facts as you deliberate on imposition of additional fire assessments to offset costs.

Very Respectfully,

John E. Pouerie



Re/ Tax Parcel ID: 05-25-29-2379-0001-0270 Location: 2970 White Cedar Cir

From Ina Shaikh <inashaikh1@yahoo.com>
Date Thu 5/22/2025 11:49 AM
To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello,

My name is Ina Shaikh and I am the Owner of the property referenced above.

Just received the Notice in the mail, and due to the fact that I won't be able to attend the public hearing scheduled on June 2, 2025, I am writing this email to formally object to the Proposed Annual Fire Service Non-Ad Valorem Assessment.

The property taxes are already extremely high, and so is the insurance along with all the other costs associated with the maintenance of the property and the overall cost of living.

Thank you for your understanding.

Best Regards,

Ina Shaikh

REALTOR®

BA, PSA, AHWD, CDPE, GKC, E-Pro®,

Century 21 Carioti

6801 Wallace Rd

Orlando, FL 32819

Office: [407 354 0074](tel:4073540074)

Cell: [407 791 5797](tel:4077915797)

Fax: [407 354 0084](tel:4073540084)

Email: realtorina@yahoo.com

<https://dot.cards/inashaikh>

<https://inashaikh.mfr.mlsmatrix.com/Matrix/Public/>

<https://www.showingnew.com/realtorina>

<https://www.facebook.com/inayourfloridarealtor/>



Fire Department

From Nola Fernandez <fernandeznola51@gmail.com>

Date Thu 5/22/2025 12:42 PM

To Fire Assessment <fireassessment@kissimmee.gov>

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Public Hearing Statement—City of Kissimmee

Good evening, members of the council and fellow residents,

My name is Nola Fernandez, and I appreciate the opportunity to speak today.

I come before you on behalf of many in our community, especially retirees, who live on fixed, limited incomes. With the rising cost of living, every dollar counts. If additional taxes or fees are imposed, we will struggle even more to make ends meet.

Any further tax burden could mean choosing between paying those taxes and buying essential groceries. For some, it could lead to the heartbreaking decision of selling their homes—homes they've worked a lifetime to pay off.

I'd like to ask the City of Kissimmee to consider the impact these measures could have on our most vulnerable residents. We all want to contribute to a thriving community, but it must be done in a way that doesn't place an unbearable strain on those already stretched to their limits.

Thank you for your time and consideration.

Mrs. Nola M. Fernández
2578 Interlock Dr
Kissimme FL, 34741

Tameara Crespo

From: Austin Blake
Sent: Wednesday, May 28, 2025 9:53 AM
To: Jovany Galarza
Cc: Fire Assessment
Subject: Re: Parcel ID 14-25-29-2234-0001-0260

Good morning, Jovany-

Thank you for taking the time to reach out to us with questions about the proposed fire assessment being considered by the City Commission. I saw you had two questions in your message to us, so I wanted to respond:

1. Why haven't the thousands of homes added to these areas provided the revenue needed for such change?

The assessment will increase revenue and support the addition of 49 new fire personnel, facilitating the implementation of a 24/7 work schedule. The current revenue collected among all property owners in the City does not permit the City the ability to fund the proposed schedule.

2. When these fees are collected, is there a guarantee that the new plan for a different work schedule will save taxpayers money in the long run?

The proposed schedule is designed to reduce the total hours worked per firefighter from 50+ hours per week to 42 hours per week, providing for increased rest that will, in turn, result in better-rested firefighters to maintain the high level of service expected by the City's residents.

Please let me know if you have any additional questions.

Regards,
Austin

Austin D. Blake
Deputy City Manager

407.518.2319 | kissimmee.gov
101 Church Street, Suite 500, Kissimmee, FL 34741

 [Book time to meet with me](#)



From: Jovany Galarza <jgalarza35@yahoo.com>
Sent: Sunday, May 18, 2025 19:28
To: Fire Assessment <fireassessment@kissimmee.gov>
Subject: Parcel ID 14-25-29-2234-0001-0260

Tameara Crespo

From: Austin Blake
Sent: Wednesday, May 28, 2025 9:58 AM
To: Jerry Johnson
Cc: Scott Puccia; az techA; Fire Assessment
Subject: Re: Fire Assessment Hearing Questions

Good morning, Jerry-

Thank you for taking the time to reach out to us with questions about the proposed fire assessment being considered by the City Commission. I saw you had several questions in your message to us, so I wanted to get you those answers:

1. Why are you using data from an unnamed source regardless of whether or not it is certified by the State?
2. Which Department of the State certified the validations and what was the source of the data they certified?
3. Did you rely on the Tax Assessors Offices to provide valuation data?

For questions one through three, the data is from the Osceola County Property Appraiser and certified to the Florida Department of Revenue

4. What is the amount in dollars 25% of this year's annual cost of "continual readiness and availability" as described in the Notice of Hearing?

The estimated amount in dollars is \$6M.

5. What amount in dollars are you planning for in the 2026 budget?

The estimated budget for the Fire Department in 2026 is \$34M, with roughly \$6M of that being generated by the proposed Fire Assessment if it were to be adopted.

6. What are you doing this with this fire and not Law Enforcement? And other City Services?

Florida law does not permit the use of assessments to generate revenue for readiness associated with law enforcement services. The City focused on an assessment for fire readiness over other departments/services given the significant fiscal impact the fire department would face with the need to implement the 24/72 schedule.

Please let me know if you have any additional questions.

Regards,
Austin

Austin D. Blake
Deputy City Manager

407.518.2319 | kissimmee.gov
101 Church Street, Suite 500, Kissimmee, FL 34741

 [Book time to meet with me](#)



Tameara Crespo

From: Austin Blake
Sent: Wednesday, May 28, 2025 10:07 AM
To: John Pouerie
Cc: P. Maria; Fire Assessment
Subject: Re: Fire Assessment - City of Kissimmee
Attachments: Kissimmee (FL) Staffing Study - Final 3-13-2025.pdf

Good morning, John-

Thank you for taking the time to reach out to us about the proposed fire assessment being considered by the City Commission. I saw you had several questions in your message to us, so I wanted to get you those answers:

1. How many homes per firefighter/fire station was determined to be adequate for the City of Kissimmee and its various subdivision?

The City of Kissimmee Fire Department just completed a comprehensive fire staffing study. That study outlines best practices and compares those against the City's current and potential future staffing models. A copy of the study is attached for your review.

2. Where are the fire stations located and what is each of their coverage areas?

The location and coverage areas of each fire station is [available your review online](#).

3. Who is paying the other 75% of the expenses that the fire assessment will not cover, and how it that 75% being spent?

The remaining 75% of the fire department's budget comes from the City's general fund. The City's budget, breaking down all revenue and expenditures for all departments, including the fire department, is [available for review online](#).

4. What procedures or steps need to be taken to hire and fire service personnel; will they be sourced and trained locally?

The Fire Department will begin aggressively recruiting to hire highly qualified individuals to fill the positions if the new schedule is made possible upon adoption of the fire assessment. Fire Department leadership believes that recruitment will be easy, as the City will be the first in Central Florida to implement a 24/7 schedule, which is highly sought after by fire professionals.

5. How much say will the general City of Kissimmee citizens have with regard to hiring/firing acquisition, and disposition of additional fire service personnel, fleet vehicles, fire stations, and related fire service equipment?

The Fire Department is under the command of the Fire Chief, who has the final say for hiring and firing of personnel. The disposition of all city assets, buildings or rolling stock, is voted on by the City Commission with a recommendation by the Fire Chief when such items have met their useful life.

6. Will certain segments of the City of Kissimmee be eligible for exemption of the fire assessment (such as seniors, veterans, and government personnel)?

Tameara Crespo

From: Austin Blake
Sent: Friday, May 30, 2025 10:31 AM
To: Damaris Crespo
Cc: samad ali; Fire Assessment
Subject: Re: Fire Assessment, Question

Follow Up Flag: Follow up
Flag Status: Flagged

Good morning, Damaris-

The current assessment's structure is not based on a parcel's owner's tax exemption status, meaning that all property owners would be required to contribute towards fire readiness and be assessed the appropriate fee. A calculator is available at kissimmee.gov/fireassessment if you are interested in seeing the potential impact of enacting the assessment.

Please let me know if you have any questions.

Austin D. Blake
Deputy City Manager

407.518.2319 | kissimmee.gov
101 Church Street, Suite 500, Kissimmee, FL 34741



[Book time to meet with me](#)



Follow us
on Social

From: Damaris Crespo <accounting@calvarykissimmee.org>
Sent: Thursday, May 29, 2025 17:23
To: Fire Assessment <fireassessment@kissimmee.gov>
Cc: samad ali <revsamadali@yahoo.com>
Subject: Fire Assessment, Question

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good afternoon Kissimmee.gov

We have received correspondence regarding the proposed Fire Assessment and the scheduled hearing.

Question:

How would Tax-exempt Non profit religious organizations (such as ours) be impacted by these assessments?

Please advise and thank you in advance for your response.

Damaris Crespo
Bookkeeper
Calvary Assembly of God of Kissimmee

"Commit to the Lord whatever you do and He will establish your plans." Proverbs 16:3

The proposed assessment does include a hardship exemption. Each exemption is heard on a case-by-case basis and approved only by the City Commission in a majority vote.

7. What budgeted expenses of the City of Kissimmee fire service expenses and how have they grown over the last 10 years?

A public records request has been opened, and the information you asked for will be provided soon.

Please let me know if you have any additional questions.

Regards,
Austin

Austin D. Blake
Deputy City Manager

407.518.2319 | kissimmee.gov
101 Church Street, Suite 500, Kissimmee, FL 34741

 [Book time to meet with me](#)



From: John Pouerie <johnpouerie@gmail.com>
Sent: Thursday, May 22, 2025 09:30
To: Fire Assessment <fireassessment@kissimmee.gov>
Cc: P. Maria <catego01@hotmail.com>; John Pouerie <johnpouerie@gmail.com>
Subject: Fire Assessment - City of Kissimmee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Greetings,

On behalf of my parents Diogenes & Maria Pouerie I am providing input to guide the discourse and potential imposition of the fire assessment.

They have lived in the Kissimmee, FL area for nearly 40 years. They have watched as property values have continued to soar in addition to taxes and city assessment fees.

With the understanding that there has been significant growth over the last 40 years it is reasonable that the city's fire services should grow in the same proportion.

After reviewing the information published on the City of Kissimmee website I find it to be woefully insufficient to inform the public of a potential \$6 million increase in fire service expenses.

How was the determination of the additional personnel made?

1. For example, how many homes per firefighter/fire station was determined to be adequate for the city of Kissimmee and its various subdivisions.
2. Where are the fire stations located and what is each of their coverage areas?
3. Who is paying the other 75% of the expenses that the fire assessment will not cover; and how is that 75% being spent?
4. What procedures or steps need to be taken to hire and fire fire service personnel; will they be sourced and trained locally?
5. How much say will the general City of Kissimmee citizens have with regard to hiring/firing, acquisition, and disposition of additional fire service personnel, fleet vehicles, fire stations, and related fire service equipment?
6. Will certain segments of the City of Kissimmee be eligible for exemption of the fire assessment (such as Seniors, Veterans, and Government personnel)
7. What are the budgeted expenses of the City of Kissimmee fire service expenses and how have they grown over the past 10 years.

Lastly, and most importantly my parents are seniors and they live on a fixed income. So increasing the fire assessment by \$255.81 per household may seem like a small increase to defray costs...but I assure you it is not a small change to their fixed monthly budget. Please consider those facts as you deliberate on imposition of additional fire assessments to offset costs.

Very Respectfully,

John E. Puerie

From: Jerry Johnson <Jerry.Johnson@elca.org>
Sent: Wednesday, May 21, 2025 18:41
To: Fire Assessment <fireassessment@kissimmee.gov>
Cc: Scott Puccia <spuccia@me.com>; az techA <aztech203@yahoo.com>
Subject: Fire Assessment Hearing Questions

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To the Commission of the City of Kissimmee,

Very well-done explanation of the issue when read with care, but then I work in the financial services sector so it's in my DNA to read financial documents with care.

I have a few questions:

Why are you using data from an unnamed source regardless of whether or not it is certified by the State?
Which Department of the State certified the valuations and what was the source of the data they certified?
Did you rely on the Tax Assessors Office to provide valuation data?

What is the amount in dollars is 25% of this year's annual cost of "continual readiness and availability" as described in the Notice of Hearing?

What amount in dollars are you planning for in the 2026 budget?

Why are you doing this with Fire and **not Law Enforcement**? And other City Services?

Respectfully,

Jerry Johnson, Vice President
Cypress Reserve at Flora Ridge HOA
2510 Swoop Circle
Kissimmee, FL 34741



EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good day,

This email is a response to the Proposed Annual Fire Service Non-Ad Valorem assessment for the property located at 1318 Mill Slough Road, Kissimmee, Florida.

I am the property owner, Henry J Galarza and I am writing to let the city know I object to this special assessment addition. While I do have respect for fire fighters and the work they do, I find it irresponsible of the city to include the additional costs to the homeowners within the city of Kissimmee limits. At a time when the cost of groceries, homeowners insurance rates, vehicles rates, and utility rates are all rising, the city's best option is to place a heavier burden on it's residents. The County is already stressed with the lack infrastructure, lack of well paying jobs and resources to help the citizens but yet keep approving housing developments and apartment complexes. Why haven't the thousands of homes added to these areas provided the revenue needed for such changes? This brings me to another concern, when these fees are collected, where is the guarantee this new plan for a different work schedule will actually save the tax payer money in the long haul? I have seen where tax increases have not benefited the communities. Once again , I do respect the fire fighters but I must object to this increase because I don't believe the City has done enough for its citizens or done enough studies to determine how to handle this situation. It's always easy to have us foot the bill when there are so many other needs not being addressed. I say NO and come back with better options that won't stress the people living here or force them to leave due to the poor planning and handling of the city of Kissimmee representatives.

Please let me know if you would like to discuss further.

Sincerely, a concerned , and annoyed resident

From: [Barry Walze](#)
To: [Fire Assessment](#)
Subject: Proposed Fire Assessment
Date: Saturday, May 24, 2025 10:15:07 AM

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To Whom it may concern for the June 3, 2025 meeting at 101 Church Street, Kissimmee, Florida 34741. My answer is NO! Governor Desantis is trying to get rid of property taxes and you people want to increase them. Again! I say a flat out NO! To that. You pay off your mortgage and you still do not own your house. Do not pay the property taxes and the Government takes it away. I Believe D.O.G.E should come to the Great State of Florida TOO! And clean out the waste, fraud and possible corruption here to. Find another way. I am sure there is a lot of fat that can go away just like D.O.G.E. Has found in D.C. For example: The Narcoossee Road project. It went well over 30-million-dollar budget and no one was held accountable or fined or sent to jail for it, but the Taxpayers SURE footed the bill for it to be completed.

From: [Doug West](#)
To: [Fire Assessment](#)
Subject: Funding fire Department
Date: Saturday, May 24, 2025 3:54:16 PM

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello,

I am writing with regards to a letter I recently received from the City of Kissimmee regarding the proposed annual fire service non-valorem assessment for 3111 Stonehurst Circle.

We are a retired couple (73 and 74 years old) living on a fixed income, and I am asking if there is any consideration given for such folks for a senior discount in such situations?

Thank you for your time and consideration.

Sincerely,

Doug West

Tameara Crespo

From: Clay Street Storage <info@claystreetstorage.com>
Sent: Saturday, May 24, 2025 4:54 PM
To: Fire Assessment
Subject: Relation of the proposed Annual Fire Service Assessment to previous "fire fee"

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello:

Could you advise on the relationship between the proposed Annual Fire Service Assessment and the "fire fee" that was instituted by the City in the early 2000s? Will any previous/existing "fire fee" on commercial properties be removed/succeeded by the proposed Annual Fire Service Assessment?

Thank you -

John Bykowski, Owner
Clay Street Storage LLC
1316 Clay Street
Kissimmee FL 34741

Tameara Crespo

From: Alberto Gonzalez <galberto117@yahoo.com>
Sent: Saturday, May 24, 2025 5:09 PM
To: Fire Assessment
Subject: Non-ad valorem assessments

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

I'm writing to express my strong objection to the NON-AD Valorem assessment.

I'm Alberto Gonzalez homeowner of 1534 Wyman Cir Kissimmee FL 34744.

This tax will become a burden on all retirees on a fixed income and all low moderate-income families and renters as well. Please consider this objection. Thank you.

Sincerely;

Alberto Gonzalez

Tameara Crespo

From: Nancy Beville <nbeville@cfl.rr.com>
Sent: Monday, May 26, 2025 10:54 AM
To: Fire Assessment
Subject: Fire Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

I am aware the non-valorem assessment is not connected to property values, but many of us have lived in our homes for many years and thanks to "Save our Homes" we have had lower taxes. In my case, the proposed fire service assessment is half of my property tax.

I'm sure my thoughts will not change anyone's mind, however, once these assessments start they may continue to other areas, causing more hardships.

Since we live in Osceola County and pay taxes to them also, I am concerned the County can do the same thing and add more assessments.

It just seems developers, commercial buildings and new homes should bear the brunt of the cost. I know you will pass this assessment regardless of the public's feelings, but please consider lowering the amount you're asking.

Thank you for listening,

Nancy J. Beville

Tameara Crespo

From: Selena <agentselena@yahoo.com>
Sent: Monday, May 26, 2025 3:21 PM
To: Fire Assessment
Subject: Annual non ad valorem Fire Service Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear City,

I am writing to object to the proposed annual fire service non -ad valorem assessment. We have way too many taxes, fees and dues to pay monthly and annually outside of our already high mortgage. This additional cost may not seem like much to the team proposing it, but it's too much for tax payers who already incur too much. These services should be covered under property taxes and included in the current amount, not added. This is one of the countries that demand payment for all of these fees making you feel like you don't owe your home.

I am asking that my voice be heard and this is denied. Thank you.

Selena Lawrence

Tameara Crespo

From: ccuello@earthlink.net
Sent: Tuesday, May 27, 2025 8:33 AM
To: Fire Assessment
Subject: Non-Ad Valorem Assessment 700 W Vine street, 1502 W Vine street and 1220 N Main Street

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

City of Kissimmee,

I am writing to express my strong opposition to the recent proposed increase Non-AD Valorem Assessment and added expenses to the property taxes.

These changes are unsupportable. Raising property taxes directly impacts property owners and, by extension, the tenants who work in our buildings. It pushes people and businesses out of Kissimmee and makes it harder for residents and business to stay here. **Look at the 192 corridor!!**

The burden should not fall on property owners who already contribute to the city's revenue through property tax, sales tax, and other expenses that fuel the local economy. Instead of passing these costs onto us, the city must take a hard look at its budget and make the necessary adjustments internally.

I urge the city to reconsider this approach. Property owners cannot continue to carry the weight of city funding.

Sincerely,

Carmen G Cuello

American Plaza Group LLC
Red Investments USA Corp
Floral Park Realty LLC
106 Satsuma Drive
Altamonte Springs, FL 32714
407-497-5726

Tameara Crespo

From: Jamie Myers <jmyers@wcgroup.co>
Sent: Tuesday, May 27, 2025 10:39 AM
To: Fire Assessment
Subject: Change of Address ASAP
Attachments: 0155_250527203518_001.pdf

Follow Up Flag: Follow up
Flag Status: Completed

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good morning,

We have JUST received the attached notices you sent out. Our office location has changed and is as follows:

1315 S. International Parkway, Suite 1101, Lake Mary, FL 32746

If you could please update in your records so all communication comes directly to us in a timely manner.

Thank you for your assistance,



Jamie Meyers

1315 South International Parkway Suite 1101
Lake Mary, Florida 32746
407-750-3123
386-847-6673

Tameara Crespo

From: Dragon Phoenix <davsea@embarqmail.com>
Sent: Tuesday, May 27, 2025 11:54 AM
To: Fire Assessment
Subject: Stop the steal

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

It is time to stop taking from land owners and threatening the loss of their property if they do not comply.

The government in general needs to find alternative ways to collect money and stop allowing the rich to steal land from honest poor people that has property because of taxes.

you can use sales taxes and other means to collect the money you think you need. you can also reduce the size of government and live within your (our) means and allow the people to be able to support their families with the money they take home. i realize you have to give back to your donors, but it should not be at the expense of the people. It is time to start having some sympathy for the middle class and start helping them and not so much to those that are always (expecting) asking for a handout.

I hope Ron Desantis is able to stop the taxation on property and prevent the unjust taxation against the people of middle class, who are the hardest working people in this country.

Our government has become no different than corrupt organized crime with emphasis on corrupt.

It is time to give us a break!!!

David Searcy
407-346-0019

Tameara Crespo

From: henrybermudez youdeserve1stclass.com <henrybermudez@youdeserve1stclass.com>
Sent: Tuesday, May 27, 2025 6:48 PM
To: Fire Assessment
Subject: Opposition to Fire Assessment Henry Bermudez
Attachments: Response to fire assessment 5 27 25.pdf; Fire Assessment City of Kissimmee 5 27 25.pdf

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

City of Kissimmee and all parties involved,

Hello. My name is Henry Bermudez and I am in vehement opposition to any increase in our property taxes. Attached is my letter. Thanks.

Henry Bermudez
Owner
104 E Cherry St.
Kissimmee, FL 34744

Henry Bermudez
104 E Cherry St.
Kissimmee, FL 34744

Date: 5/27/2025

City of Kissimmee
101 Church St., Suite 430
Kissimmee, FL 34741

Subject: Opposition to Property Taxes Increasing via a Fire Assessment

To the City of Kissimmee and all parties involved,

I am writing this letter in response to a fire assessment that will increase our property taxes (attached is the letter I received as a part of this letter). First, there are better ways of finding the money needed to pay for additional fire services workers and staff. We as the lowly working class should not have to bear more brunt in further taxation. As a property owner in this community since August 2008, my taxes have increased since day 1 of purchasing my property year over year. It is not fair for us to bear the brunt, as we are already paying the taxes we are charged every year on our properties to help support our community. Second, to increase this amount is leading to millions in more dollars that will be poorly spent by this county. Just as the Trump administration is weeding out terrible government spending this county should be doing the same. Third, we are a tiring people, working endlessly to pay and pay our dollars away in taxation. There has to be a better way or at minimum less of a tax or possibly a taxation towards local businesses. We are vehemently against this taxation.

Sincerely,

Henry Bermudez

Tameara Crespo

From: jesus mayorca <jdma1966@gmail.com>
Sent: Wednesday, May 28, 2025 1:25 PM
To: Fire Assessment
Subject: Objection to Proposed Fire Service Non-Ad Valorem Assessment – Parcel ID 08-25-29-1987-0001-1250
Attachments: letter response 28th May 2025.pdf

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Attention:
City of Kissimmee
Attn: City Commission – Fire Assessment Comments
101 Church Street, Suite 430
Kissimmee, FL 34741

I attached formal letter

Best Regards,

*Jesus Mayorca
Real Estate Agent
La Rosa Realty Kissimmee
SL3488411
407-7599722
Email: jdma1966@gmail.com*

28th May 2025

Subject: Objection to Proposed Fire Service Non-Ad Valorem Assessment – Parcel ID 08-25-29-1987-0001-1250

To the Honorable City Commission of the City of Kissimmee,

I am writing in response to the notice dated May 2025 regarding the proposed annual Fire Service Non-Ad Valorem Assessment for my property located at:

2604 San Simeon Way

Kissimmee, FL 34741

Parcel ID: 08-25-29-1987-0001-1250

While I recognize and appreciate the vital role of the Kissimmee Fire Department and support efforts to improve public safety and working conditions, I would like to formally object to the proposed assessment for the following reasons:

Financial Burden: The proposed assessment amount of approximately \$247.58, plus additional administrative and collection charges, presents a notable increase in the annual cost of property ownership. This creates an undue burden, especially when added to existing property taxes and insurance.

Lack of Proportional Benefit: As a residential property owner, I believe the assessment should more clearly reflect proportional benefit or risk. A flat parcel fee plus a variable fee tied to property improvements may not fairly represent the actual service demands of individual properties.

Alternative Funding Options: I respectfully suggest that the City further explore alternative funding mechanisms that may be more equitable, including potential allocations from

general funds or federal/state grants, especially if this is a citywide infrastructure or labor reform initiative.

Request for Clarification: I request greater transparency regarding how this assessment was calculated for my specific parcel, and whether there will be opportunities to contest or appeal the determined amount in future tax years.

I respectfully ask the City Commission to reconsider or revise the proposed assessment structure and to take into account the voices of property owners who may be impacted disproportionately by this new charge.

Thank you for the opportunity to participate in this public process. I remain committed to supporting public safety and responsible governance in our community.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jesus Mayorca', with a stylized flourish at the end.

Jesus Mayorca

2604 San Simeon Way

Kissimmee, FL 34741

Email: jdma1966@gmail.com

Phone: 407-7599722

Tameara Crespo

From: Rogelio Stone <fundoramirian@gmail.com>
Sent: Thursday, May 29, 2025 10:51 AM
To: Fire Assessment
Subject: Sobre tasa especial bomberos. Tax parcela ID:32-25-29-1839-0001-8870. Direccion: 1970 Fairway Loop,Kissimmee 34746
Attachments: Screenshot_20250524_104202_Wordbit Ingls.jpg; Screenshot_20250524_104202_Wordbit Ingls.jpg

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

En fecha reciente recibí una carta de la ciudad de Kissimmee para imponer una tasa que aumentaría mis impuestos \$300.50 dólares anual, el año anterior a alguien se le ocurrió aumentar el CDD alrededor de 300.00 dólares que ya cobraron este año, como pueden observar es un patrón de todos los años aumentar los impuestos, sin tener en cuenta al ciudadano común, retirado que solo tiene como ingresos su seguro social, que como todos sabemos no cubre los gastos normales de una vivienda además, este incremento en mi opinión, no se justifica, porque:

- 1.- Se basa en aumentar un cuarto turno que pondría a los bomberos de 24/48 actual a 24/72 que equivale a rebajar un trabajo com promedio de 8 horas diarias (lo usual en nuestro país) a 6 horas diarias que no es lo usual, al contrario sería una excepción.
- 2.- Esta zona es muy poco peligrosa para que se generen grandes incendios y calamidades.
- 3.- Tengo mi casa pagada para tratar de tener mi vejez lo más tranquila posible, sin embargo estos aumentos de impuestos no justificados y constantes con la amenaza de poder quitarte tu propiedad pagada, solo tiene un nombre: ABUSO contra los envejecientes.
- 4.- Es necesario ser más novedoso a la hora de enfrentar nuevos gastos, para que no se basen solo en nuevos impuestos y de ser imprescindibles, tener en cuenta por lo menos a los ancianos que no tienen ingresos suficientes ni como incrementarlos. Admiro muchísimo a nuestros bomberos, pero a mí me es imposible apoyar esta propuesta, en mi opinión con un análisis un poco superficial CON IMPUESTOS!! por lo que mi respuesta es:
NO; A ESTA PROPUESTA!!

Atte
Efrain Dominguez

Tameara Crespo

From: Damaris Crespo <accounting@calvarykissimmee.org>
Sent: Thursday, May 29, 2025 5:23 PM
To: Fire Assessment
Cc: samad ali
Subject: Fire Assessment, Question

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good afternoon Kissimmee.gov

We have received correspondence regarding the proposed Fire Assessment and the scheduled hearing.

Question:

How would Tax-exempt Non profit religious organizations (such as ours) be impacted by these assessments?

Please advise and thank you in advance for your response.

Damaris Crespo

Bookkeeper

Calvary Assembly of God of Kissimmee

"Commit to the Lord whatever you do and He will establish your plans." Proverbs 16:3

Tameara Crespo

From: ver cotto <vercotto@yahoo.com>
Sent: Thursday, May 29, 2025 6:57 PM
To: Fire Assessment
Subject: Objection to impose and provide for collection of annual fire service Sequence# D22569

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good afternoon,

I opposed to this assesment because I cannot afford another additional bill. Everybody want to increase such as HOA, property taxes, insurance company, etc. We are not rich. We are also suffering an inflation in every single item that we purchase, and all of that has a negative impact in our life and economy. I am trying to convince my husband to move out of the USA. The "American Dream" is turning into an America Nightmare. I understand the Fire Dept. is important, but they should get the money from another place.

Pd. Tax parcel Id 18-25-30-1689-0001-1210
2198 Mallard Creeck Circle, Kissimmee, FI 34743

Sincerely,
Veronica Cotto
(407) 791-7924

Tameara Crespo

From: Amy Cunningham <adckissimmee@gmail.com>
Sent: Friday, May 30, 2025 7:48 AM
To: Fire Assessment
Subject: Comment for Hearing on Fire Service Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good morning,

Since I will be unable to attend the meeting on June 3rd I wanted to express my objection to the proposed fire assessment fee on homes inside the City of Kissimmee. I own the property at 3441 Fox Crossing Drive and rent it out. The property taxes in 2024 went up \$960 and I am sure I am not the only homeowner that experienced a large increase. Anyone without Homestead protection is paying exorbitant amounts because you have continued the same ad valorem rates despite the increase in value of properties within city limits. Now on top of that you want to add another fee!

Where are all the increased tax dollars you've already collected going if not to essential services like police and fire? You'd never send out a letter saying you were going to impose a fee for all the wasteful things you use our tax dollars on but you want to impose this fee so you can shift dollars away from fire for your pet projects (like bricking streets for example). You hope that no one will object because it's for first responders and who doesn't want to have fire protection?!

The City of Kissimmee claims to want affordable housing but you keep raising taxes and imposing fees which does not allow Landlords to keep rental rates low. Public safety should be your primary concern and your current budget should cover all essential services (including funding the fire department). If the budget has a surplus you can brick more streets, plant trees, put up art, etc.

Kind regards,

Amy Cunningham

--

Amy Cunningham
adckissimmee@gmail.com
407-460-9470

Tameara Crespo

From: Younas Younas <yoyou2013@yahoo.com>
Sent: Saturday, May 31, 2025 11:26 AM
To: Fire Assessment
Subject: Fire service assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello,

- Why there is a shortage in funding of 25% towards fire department?
- Was this issue existed before or just raised now?
- What is benefit we getting from this assessment as property owners?

Thank you fire department for all you do for public safety!!

I humbly request to publicly the hearing on June 3th online and send us a link to follow up.

Sincerely,

Younes

Tameara Crespo

From: maria palmeiro <mpalmeiro2002@outlook.com>
Sent: Saturday, May 31, 2025 2:31 PM
To: Fire Assessment
Subject: Sequence No. D21412

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To whom it may concern:

I, owner of the 2210 Grand Cayman Ct Kissimmee, FL # 1724. I would like to convey that I am against this or any special assessment at this time.

I was just presented with an unexpected very large assessment from the HOA /Community and the monthly HOA is already very high furthermore, I cannot raise the rent due to the cost of living, the tenants complain that they make a living and cannot pay the rent. We as owners have to many expenses already and it is financially hard to maintain the property repairs are one of the most expensive now a days, and pay all the monthly bills, HOA's, Assessment fees, Insurances, repairs, property taxes, etc.

For that matter I am NOT in favor of any new assessment.

Thank you in advance for your consideration.

Sincerely,

Maria J. Palmeiro

Tameara Crespo

From: maria palmeiro <mpalmeiro2002@outlook.com>
Sent: Saturday, May 31, 2025 2:34 PM
To: Fire Assessment
Subject: Fw: Sequence No. D21411

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

From: maria palmeiro <mpalmeiro2002@outlook.com>
Sent: Saturday, May 31, 2025 2:31 PM
To: fireassessment@kissimmee.gov <fireassessment@kissimmee.gov>
Subject: Sequence No. D21412

To whom it may concern:

I, owner of the 2216 Grand Cayman Ct Kissimmee, FL # 1437. I would like to convey that I am against this or any special assessment at this time.

I was just presented with an unexpected very large assessment from the HOA /Community and the monthly HOA is already very high furthermore, I cannot raise the rent due to the cost of living, the tenants complain that they make a living and cannot pay the rent. We as owners have to many expenses already and it is financially hard to maintain the property repairs are one of the most expensive now a days, and pay all the monthly bills, HOA's, Assessment fees, Insurances, repairs, property taxes, etc.

For that matter I am NOT in favor of any new assessment.

Thank you in advance for your consideration.

Sincerely,

Maria J. Palmeiro

Tameara Crespo

From: maria palmeiro <mpalmeiro2002@outlook.com>
Sent: Saturday, May 31, 2025 2:37 PM
To: Fire Assessment
Subject: Fw: Sequence No. D21410

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

From: maria palmeiro <mpalmeiro2002@outlook.com>
Sent: Saturday, May 31, 2025 2:31 PM
To: fireassessment@kissimmee.gov <fireassessment@kissimmee.gov>
Subject: Sequence No. D21412

To whom it may concern:

I, owner of the 2216 Grand Cayman Ct Kissimmee, FL # 1427. I would like to convey that I am against this or any special assessment at this time.

I was just presented with an unexpected very large assessment from the HOA /Community and the monthly HOA is already very high furthermore, I cannot raise the rent due to the cost of living, the tenants complain that they make a living and cannot pay the rent. We as owners have to many expenses already and it is financially hard to maintain the property repairs are one of the most expensive now a days, and pay all the monthly bills, HOA's, Assessment fees, Insurances, repairs, property taxes, etc.

For that matter I am NOT in favor of any new assessment.

Thank you in advance for your consideration.

Sincerely,

Maria J. Palmeiro

Tameara Crespo

From: madelyn mercado <mercamad1@gmail.com>
Sent: Sunday, June 1, 2025 2:11 PM
To: Fire Assessment
Subject: Fireassessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To Whom it may Concern:

I, Madelyn Mercado at this time I am not financially stable and struggling to pay my daily responsibilities. Cost of living has risen and I have limited income. I do not agree with this additional assessment as it will increase my cost of living. At this time is hard for me to pay form necessary needs like medications, food and housing. I believe that the county can find other means to increase their income to cover the cost of this assessment without putting another tax on their citizens.

Madelyn Mercado.

1211 n. Forest Ave.
Kissimmee florida 34741
Parcel ID: R212529-167000150170

Tameara Crespo

From: Rosa Torres <rosaet1936@gmail.com>
Sent: Sunday, June 1, 2025 2:16 PM
To: Fire Assessment
Subject: Tax Parcel Id: 20-25-29-1840-000K-0160 Location: 2511 Catherine St.

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To Osceola County:

I am an elderly and recently widow with a low fixed income. I do not agree with this additional assessment as it will increase my cost of living and will decrease my availability to pay for my necessary needs like medications, housing, insurance and food. I understand the need for this service but I also do not have the extra means to support it.

Thank You,
Rosa Torres

Tameara Crespo

From: Mforevernot <mforevernot@aol.com>
Sent: Sunday, June 1, 2025 2:25 PM
To: Fire Assessment
Subject: Tax Parcel Id: 28-25-29-1630-0001-0535 Location: 1507 Clay St.

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Osceola County:

I do not agree with this additional assessment. I'm an elderly widow that have limited income with high insurance, taxes, medical bills and medication. Cost of living has increased so much that I find myself struggling to pay my bills.

Thank You,
Rosa Torres

Tameara Crespo

From: Anna Maritza Legra <eltoa28@gmail.com>
Sent: Sunday, June 1, 2025 2:55 PM
To: Fire Assessment
Subject: Objection

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

My name is Anna M Legra Tax Parcel ID: 14-25-29-1813-0001-0460. Location 2432 Fulton Rd, Kissimmee, FL 34744-2785.

After receiving and reading your notification to property owners regarding the implementation of a fee to fund your expansion projects, etc., I can conclude by saying that I completely disagree with this potential tax. My reasons are clear; we are currently facing terrible inflation, where my salary is barely enough to pay for the high prices of food and everything else that needs to be paid. I hope you understand my position.

Regards,
Anna M Legra

Tameara Crespo

From: Heidi Ettrich <zphoenix418@hotmail.com>
Sent: Sunday, June 1, 2025 7:44 PM
To: Fire Assessment
Subject: Fire department increase in taxes

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear City Commission,

My name is Heidi Ettrich and I am a 22 yr resident of the City of Kissimmee. I have reviewed your fire proposal and I am totally against it. If you allow the residents to pay for an increase in fire department staff and better hours and it passes then you just set precedence for the police department to do it. You know the Police union will immediately jump on this and if you don't do the same with them it will make a great news story. City officials don't care about the safety of its police force.

Really take a look at what the fire department is asking. Better time off and 49 new firefighters to get a 4th platoon shift that you don't need. Look at the calls for service. You don't need an increase. Currently according to your letter they work 24 on and 48 off. Remember after 9pm I believe they can go to sleep. Now they want another day off after only working one day from 2 days off to 3 days off. The calls for service don't justify this.

The 4th platoon is just going to add more trucks going to a call that is not necessary. In my opinion they are running too many pieces of equipment already on non-emergency calls. And then they are stacking call's instead of clearing them when they are clear. It's a union tactic that I'm well aware of. I have seen this first hand when they go to a school or car accident scene.

Being legitimately busy is one thing but to sit on calls, to fudge calls for service times, is just politics and that study you have been handed is just that; politics, not need.

It's also not the tax payers scope to pay for something that is mismanaged and taking care of the firefighters who just want more time off makes no sense to me as a city resident.

Once the police jump on this, the highway and city departments will most likely join the ride. I would not want to be on the commission and go down this road.

Remember this is not a wealthy city so I'm sure you will lose a lot of residents if you keep increasing taxes.

Sincerely,
Heidi Ettrich

Sent from my iPhone

Tameara Crespo

From: Vincent DiBella <vincentdibella4@gmail.com>
Sent: Monday, June 2, 2025 7:58 AM
To: Fire Assessment
Subject: 2337 Barbados Ct - Opposition to annual non-ad valorem Fire Service Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good morning,

We are writing to oppose the annual non-ad valorem Fire Service Assessment. As seniors living on fixed incomes, any tax increase will substantially and adversely affect our daily lives.

Thank you,

Vincenzo and Carmela DiBella

Tameara Crespo

From: Mike Steigerwald
Sent: Monday, June 2, 2025 10:54 AM
To: Tameara Crespo
Subject: FW: Proposed Fire Assesment
Attachments: SKM_C360i25060209300.pdf

FYI

From: Minerva Vazquez <minerva.vazquez@kissimmee.gov>
Sent: Monday, June 2, 2025 10:18 AM
To: Jackie Espinosa <Jackie.Espinosa@kissimmee.gov>; Angela Eady <Angela.Eady@kissimmee.gov>; Carlos Alvarez, III <CARLOS.ALVAREZ@kissimmee.gov>; Janette Martinez <Janette.Martinez@kissimmee.gov>; Noel Ortiz <Noel.Ortiz@kissimmee.gov>
Cc: Mike Steigerwald <MIKE.STEIGERWALD@kissimmee.gov>; Olga Sanchez de Fuentes <OLGA.SANCHEZDEFUENTES@kissimmee.gov>
Subject: Proposed Fire Assesment

Please see the attached letter from the VP of Sun Communities regarding the proposed Fire Assessment.

Minerva Vazquez
Executive Administrative Assistant to the
City Commission & City Manager
City of Kissimmee



May 21, 2025

City of Kissimmee
Board of Commissioners
101 Church Street, Suite. 430
Kissimmee, FL 34741

Subject: Proposed Fire Assessment

Dear Commissioners,

On behalf of Sun Communities, a property management organization with residential communities across Florida. I am writing to express our deep concern regarding the proposed non- ad valorem fire assessment meeting scheduled for public hearing on June 3, 2025.

Our communities house a diverse population, many of whom will be directly affected by the outcomes of this amendment. Based on the notice, we are particularly concerned about the potential impacts on financial hardships. Such changes would worsen the financial hardships already experienced by many of our residents.

As stakeholders who work closely with residents daily, we strongly urge the Board to take into consideration the perspectives and needs of those who will be most affected. We respectfully request clarification on how the amendment will impact the City of Kissimmee, and we encourage the Board to pursue inclusive planning that prioritizes community well-being.

We intend to participate in the public hearing and would appreciate any additional documentation or context the Board can provide ahead of the meeting. Please consider this letter a formal request to be kept informed on any developments related to this amendment.

Thank you for your attention and commitment to serving the residents of Kissimmee, FL.

Sincerely,

Monica Slider

Monica Slider
Regional Vice President of Sun Communities, Inc.

cc: Ebonie Jackson, Community Manager of Kissimmee Gardens
Amy Herndon, Divisional Vice President of Sun Communities, Inc.

27777 Franklin Road, Suite 300
Southfield, MI 48034
www.suninc.com

Tameara Crespo

From: richardmmarcus1 <richardmmarcus1@gmail.com>
Sent: Monday, June 2, 2025 1:14 PM
To: Fire Assessment
Subject: Annual Fire Service Non-Ad Valorem Assessment 'TAX'

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Marcus Richard M
1635 Woodbay Ct
Kissimmee FL 34744-4063
Tax Parcel ID: 11-25-29-1827-0001-1840

I am 68 yrs old and have lived in Kissimmee 37 years.
I am a senior citizen with Zero Earned Income, living on Social Security, and a very small 'taxed' pension.
I have never had to pay a 'tax' for Fire Service. I have never in 37 years ever had Fire Service.

Paragraph 1 of your letter: "doing so in the context of the City's preparation for the next year's overall budget."
Paragraph 2 of your letter: "...collect the assessment annually on the same bill as TAXES".
So, this is NOT for "next years overall budget" its for ANNUALLY TAXING the public for City of Kissimmee's annual budget!

Paragraph 2 of your letter: "All legally assessable TAX parcels in the City"..."determined the number of assessable TAX parcels"..."collect the assessment annually on the same bill as TAXES".
You call this 'tax' an 'assessment' in order to deceive the public, but it is a 'tax' based on your own words.

Webster's Dictionary
as •sess •ment 2. an official valuation of property, used as a basis for levying a tax.

Paragraph 4 of your letter: "proposed non-ad valorem assessment component amounts addressed on this notice are unique to the Tax Parcel described above...collected by the Osceola County TAX Collector on the same TAX notice and bill of property taxes"...
You call this 'tax' an 'assessment' in order to deceive the public, but it is a 'tax' based on your own words.

Now comes the EXTORTION part of paragraph 4: "...failure to pay your taxes and assessments will cause a tax certificate to be issued against the property which may result in the loss of title."
City of Kissimmee's Forced taxation, extortion, theft if you don't COMPLY.
Over \$6 million annually from the public & struggling Senior citizens.
This 'TAX' amounts to over 25% of my overall property TAX bill... for one thing: Fire Service...so you claim.
NO.
This is Not what WE voted for.

Tameara Crespo

From: Office Manager <OfficeManager@sksod.com>
Sent: Monday, June 2, 2025 2:17 PM
To: Fire Assessment
Subject: Fire Service Assessment Objection

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Sir/Madam,

I am writing to voice my objection to the proposed Fire Service Assessment fees that the city is proposing. We only have vacant land with no buildings and already pay property taxes that should include taxes/fees for this service. We have the five (5) vacant land parcels listed below.

Tax Parcel ID: 09-25-29-0000-0163-0000 W Carroll Street
Tax Parcel ID: 09-25-29-1437-0001-0050 Flora Blvd
Tax Parcel ID: 09-25-29-1437-0001-0060 Flora Blvd
Tax Parcel ID: 05-25-29-00U0-0010-0000 W Osceola Pkwy
Tax Parcel ID: 08-25-29-00U0-0044-0000 Dyer Blvd

If you have any questions, please feel free to contact me via email at dsmith@sksod.com or on my mobile at 407-922-8022.

David Smith

Owner

Kelley Properties

4100 Canoe Creek Rd.
Saint Cloud, FL 34772

Phone (407) 892-3400
Fax(407) 892-1210
Email: dsmith@sksod.com

Tameara Crespo

From: Robyn Calvetti <robyncalv@gmail.com>
Sent: Monday, June 2, 2025 2:22 PM
To: Fire Assessment
Subject: Fire Fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello,

I want to advise I am on support of the proposed 24/72 fire schedule. This will enable the city to employ more firefighters which in my opinion will make for a safe city. With them not having to mandatorily work extra shifts, where they may be tired, which could put residence at risks. Other cities have this fee as part of their taxes to residents. It is a small price to pay.

Thank you,

Robyn Calvetti

Sent from my iPhone

Tameara Crespo

From: Amanda Baptist <akbaptist@gmail.com>
Sent: Monday, June 2, 2025 2:25 PM
To: Fire Assessment
Subject: Support for Ity Fire Fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Council Members and Fellow Citizens,

I'm writing in support of the proposed city fire fee. A strong, well-equipped fire department is essential to the safety and well-being of our community. Whether it's a house fire, medical emergency, or natural disaster, timely and effective fire service saves lives and protects property.

The fire fee ensures our firefighters have the tools, staffing, and training needed to respond when we need them most. It's a small price to pay for peace of mind and a vital public service.

Citizens understand the value of safety and should see this fee as a necessary investment. I urge the council to back this initiative and prioritize the protection of our community.

Thank you for your leadership.

Sincerely,

Amanda Baptist

Tameara Crespo

From: Dane Farmer <danedangles@gmail.com>
Sent: Monday, June 2, 2025 2:28 PM
To: Fire Assessment
Subject: Fire fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Mayor and City Commissioners,

I hope this message finds you well. I am writing as a resident of Kissimmee to express my strong support for the implementation of a fire fee to help fund and maintain our city's fire services.

Our fire department plays a critical role in protecting the safety and well-being of our community. As our city continues to grow, so does the demand on emergency services. Ensuring that our fire department remains adequately funded, staffed, and equipped is essential for maintaining timely response times and effective service.

A dedicated fire fee would provide a stable and predictable source of revenue to support these life-saving services. It would also help distribute the cost more equitably across all property owners, ensuring that everyone contributes to the protection and resilience of our city.

I urge you to move forward with the implementation of the fire fee and prioritize the long-term sustainability of our emergency response infrastructure. Thank you for your dedication to public safety and for your continued service to our community.

Tameara Crespo

From: iturreyc@gmail.com
Sent: Monday, June 2, 2025 2:36 PM
To: Fire Assessment
Cc: Cristina Iturrey
Subject: Support for Fire Assessment Fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To Whom it May Concern,

My name is Dr. Cristina Iturrey and I am an Emergency Medicine Resident Physician at HCA Florida Osceola Hospital. I am writing in support of the proposed fire assessment fee. As an Emergency Medicine Physician, I work closely with the Kissimmee Fire Department and I value the work they do for my patients and our community. Numerous scientific studies have demonstrated the negative impact of the current 24/48 hour shift schedule on the sleep patterns, stress levels, and mental health of our firefighters. I am in full support of the fire assessment fee and am urging you to help their work hours improve through implementation of the fire assessment fee.

Thank you,

Cristina Iturrey, MD

Emergency Medicine Resident Physician
UCF/HCA GME Consortium of Greater Orlando at Osceola Hospital

Tameara Crespo

From: Albert-Dalel Bitar <albertdalel@yahoo.com>
Sent: Monday, June 2, 2025 2:37 PM
To: Fire Assessment
Subject: Non-Ad Valorem Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Tax Parcel ID: 25-25-28-1647-0001-0020

We do not support the proposed annual fire service assessment.

Home Owner

[Sent from Yahoo Mail for iPhone](#)

Tameara Crespo

From: Hebra, Andre MD <andre.hebra@leehealth.org>
Sent: Monday, June 2, 2025 2:57 PM
To: Fire Assessment
Subject: support 24/72

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Sirs,

I am writing in support of the proposed fire assessment fee in Kissimmee. It is very important for our Firefighters to get the rest they need by supporting the 24/72 - work schedule.

Thank you,

Andre Hebra

Email: andre.hebra@leehealth.org<mailto:andre.hebra@leehealth.org>

Tameara Crespo

From: Profeta Michele Biagioni <mabiagioni@gmail.com>
Sent: Monday, June 2, 2025 2:56 PM
To: Fire Assessment
Subject: Public Comment and Formal Objection Letter

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Public Comment and Formal Objection Letter

Subject: Public Comment and Formal Objection – Proposed Fire Service Non-Ad Valorem Assessment Increase

Dear City of Kissimmee Commissioners,

I am submitting this letter as a formal public comment and objection regarding the proposed **\$209.78 annual Fire Service Non-Ad Valorem Assessment**, scheduled for hearing on **June 3, 2025**.

While I respect and support the mission of our City's fire department, the method and magnitude of this proposed increase represent an **unreasonable financial burden**, especially for homeowners still facing the long-term effects of post-pandemic inflation and economic disruption.

This proposal calls for a sudden increase of **\$209.78** — representing **31% of my total annual tax bill** — without any phased plan or advance adjustment period. According to U.S. government figures, the average **Cost of Living Adjustment (COLA)** over the past 10 years has only been **2.7%**. This proposal, by contrast, is over **11 times that rate**.

Historically, this fire service assessment was **not annually levied**. In **2009**, my property tax record shows a **one-time fire fee of \$75**. By **2013**, the fee was **removed entirely**. This proves the assessment was not originally designed to be a permanent fixture. Its sudden return as an automatic, annual charge is an alarming shift in policy.

The method of billing is equally concerning. This assessment is embedded within the same property tax notice as ad valorem taxes and printed in the back pages of the letter as non ad-valorem assessment. Many residents will never see it. No taxpayer should face a 31% increase **without full and prominent disclosure**.

If the City Commission will not acquiesce to the financial hardship this increase imposes on its residents, then — and only then — I strongly request that this assessment be collected through a **separate billing mechanism**, such that:

- **Check 1** covers the annual **non-ad valorem fire service assessment**.
- **Check 2** covers the **regular ad valorem property taxes**.

This approach will ensure **clarity, transparency, and informed public participation**. The separation of these payments would compel both the City and its residents to reflect each year on the continued justification for this cost.

I respectfully urge the Commission to either **delay and restructure** this assessment or, at a minimum, enforce **payment separation** so taxpayers are consciously aware of what they are funding.

Sincerely,
Michael Biagioni

2429 Oak Hollow Drive
Kissimmee, FL 34744
Real Estate Account: R142529-181700010080

Tameara Crespo

From: Samantha Pixton <sapixton@gmail.com>
Sent: Monday, June 2, 2025 3:20 PM
To: Fire Assessment
Subject: Support for Transition to 24/72 Shift Schedule

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Kissimmee Fire Department Leadership,

I hope this message finds you well. I am writing to express my strong support for the adoption of a 24/72 shift schedule for your dedicated firefighters.

The current 24/48 model, while common, places a significant strain on both the physical and mental health of firefighters. The high demands of the job, combined with limited recovery time between shifts can lead to fatigue, reduced alertness, and long-term health challenges. A 24/72 schedule would provide recovery time, improve sleep cycles, and allow personnel to better manage the physical and emotional demands of their work.

Beyond health and wellness, longer rest periods also promote better work-life balance. This shift would allow firefighters to spend more quality time with their families and improve overall morale and job satisfaction, factors that are crucial in maintaining a strong and resilient team.

I recognize the challenges involved in making operational changes, but I firmly believe that prioritizing firefighter wellness through a 24/72 schedule is an investment in the longevity, performance, and safety of your department and community.

Thank you for your continued service and commitment to public safety. I deeply appreciate all that the Kissimmee Fire Department does for our community.

Best regards,

Samantha Pixton

Tameara Crespo

From: Patrick Hinton <patrick.hinton@globegroup.estate>
Sent: Monday, June 2, 2025 3:20 PM
To: Fire Assessment
Subject: Thiara Estates LLC - Objection to Fire Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Sir/Madam,

We manage five properties on behalf of Thiara Estates LLC and the business owner Gurmail Thiara would like to object to the proposed Fire Assessment that is due to be discussed tomorrow. The objection is in relation to the below properties owned by Thiara Estates LLC.

18-25-29-2276-0001-1426 – 2216 Grand Cayman Ct #1426
18-25-29-1041-0035-2040 – 3842 Bay Club Cir #204
17-25-29-1201-0001-002C – 3116 Windover Ave #2C
18-25-29-2276-0001-0934 – 2208 Antigua Pl #934

We wish to object to the proposed Fire Assessment due to the size of the increase which we believe is too high (the proposed assessment works out to approximately 10% of the 2024 property tax bill for the above properties). We also believe any necessary increases would be better to be funded through the normal budget, instead of a special assessment.

Kind regards,

Patrick Hinton
(on behalf of Thiara Estates LLC)



Patrick Hinton
Globe Group

P: 01922 270 575

E: patrick.hinton@globegroup.estate | **W:** www.globegroup.estate

A: Globe House, 3 Bradford Place, Walsall, WS1 1PL

This message contains confidential information and is intended only for the intended recipients. If you are not an intended recipient you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission. If verification is required please request a hard-copy version.

Tameara Crespo

From: Emily Lewis <elewis391023@gmail.com>
Sent: Monday, June 2, 2025 3:21 PM
To: Fire Assessment
Subject: In support of fire fees.

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello City of Kissimmee,

I am appreciative of our city commissioners' leadership to support fire and public safety services. The innovation of this open support will set Kissimmee up for success and sustainability for the future.

I am in full support of the fire fees being implemented in the City of Kissimmee. This would greatly benefit the city in multiple ways as listed below.

This support for the fire department will change the safety of shift work for firefighters and improve their health, wellbeing, and safety; as shown in the fire study presented earlier this year by the Fire Chief.

The department would avoid constant overtime pay from short staffing. The implementation of 24/72 is becoming the new gold standard of the fire service. With Kissimmee being one of the first to go into effect, this would show an influx of interest from new firefighters joining the department. Thus, resolving the short staffing issue and ultimately the cost of overtime.

This also resolves labor disputes that's been ongoing. Currently, according to the Kissimmee Fire Department 2023 Annual Fire Report - the most current report on kissimmee.gov, the fire department responded to 14,551 emergency calls and saved a total of \$19,870,800 in property. The fire department on a day to day basis has a minimum of 30 individuals working in operations and responding to these emergency calls.

I could go on about many more reasons why fire fees would greatly benefit the City of Kissimmee and its fire department. I'd like to reiterate that I'm in full support of fire fees to support Kissimmee Fire Department and their endless dedication and selfless efforts to keep the citizens of Kissimmee safe. Please vote in favor of fire fees during the assessment on June 3rd to show that we also are in support of our firefighters and their dedication to public safety.

Respectfully,
Emily Lewis

Tameara Crespo

From: Logan Wade <loganw4834@gmail.com>
Sent: Monday, June 2, 2025 3:34 PM
To: Fire Assessment
Subject: In favor of the fire fees

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello City of Kissimmee,

I am appreciative of our city commissioners' leadership to support fire and public safety services. The innovation of this open support will set Kissimmee up for success and sustainability for the future.

I am in full support of the fire fees being implemented in the City of Kissimmee. This would greatly benefit the city in multiple ways as listed below.

This support for the fire department will change the safety of shift work for firefighters and improve their health, wellbeing, and safety; as shown in the fire study presented earlier this year by the Fire Chief.

The department would avoid constant overtime pay from short staffing. The implementation of 24/72 is becoming the new gold standard of the fire service. With Kissimmee being one of the first to go into effect, this would show an influx of interest from new firefighters joining the department. Thus, resolving the short staffing issue and ultimately the cost of overtime.

This also resolves labor disputes that's been ongoing. Currently, according to the Kissimmee Fire Department 2023 Annual Fire Report - the most current report on [kissimmee.gov](https://www.kissimmee.gov), the fire department responded to 14,551 emergency calls and saved a total of \$19,870,800 in property. The fire department on a day to day basis has a minimum of 30 individuals working in operations and responding to these emergency calls.

I could go on about many more reasons why fire fees would greatly benefit the City of Kissimmee and its fire department. I'd like to reiterate that I'm in full support of fire fees to support Kissimmee Fire Department and their endless dedication and selfless efforts to keep the citizens of Kissimmee safe. Please vote in favor of fire fees during the assessment on June 3rd to show that we also are in support of our firefighters and their dedication to public safety.

Sincerely,
Logan Wade

Tameara Crespo

From: Riley Lewis <RMLewis022@hotmail.com>
Sent: Monday, June 2, 2025 3:43 PM
To: Fire Assessment
Subject: Rights

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello City of Kissimmee,

I am appreciative of our city commissioners' leadership to support fire and public safety services. The innovation of this open support will set Kissimmee up for success and sustainability for the future.

I am in full support of the fire fees being implemented in the City of Kissimmee. This would greatly benefit the city in multiple ways as listed below.

This support for the fire department will change the safety of shift work for firefighters and improve their health, wellbeing, and safety; as shown in the fire study presented earlier this year by the Fire Chief.

The department would avoid constant overtime pay from short staffing. The implementation of 24/72 is becoming the new gold standard of the fire service. With Kissimmee being one of the first to go into effect, this would show an influx of interest from new firefighters joining the department. Thus, resolving the short staffing issue and ultimately the cost of overtime.

This also resolves labor disputes that's been ongoing. Currently, according to the Kissimmee Fire Department 2023 Annual Fire Report - the most current report on kissimmee.gov, the fire department responded to 14,551 emergency calls and saved a total of \$19,870,800 in property. The fire department on a day to day basis has a minimum of 30 individuals working in operations and responding to these emergency calls.

I could go on about many more reasons why fire fees would greatly benefit the City of Kissimmee and its fire department. I'd like to reiterate that I'm in full support of fire fees to support Kissimmee Fire Department and their endless dedication and selfless efforts to keep the citizens of Kissimmee safe. Please vote in favor of fire fees during the assessment on June 3rd to show that we also are in support of our firefighters and their dedication to public safety.

Tameara Crespo

From: Carey Lewis <cjlewis022@gmail.com>
Sent: Monday, June 2, 2025 3:46 PM
To: Fire Assessment
Subject: Support of 24/72 for Fire Department

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello City of Kissimmee,

I am appreciative of our city commissioners' leadership to support fire and public safety services. The innovation of this open support will set Kissimmee up for success and sustainability for the future.

I am in full support of the fire fees being implemented in the City of Kissimmee. This would greatly benefit the city in multiple ways as listed below.

This support for the fire department will change the safety of shift work for firefighters and improve their health, wellbeing, and safety; as shown in the fire study presented earlier this year by the Fire Chief.

The department would avoid constant overtime pay from short staffing. The implementation of 24/72 is becoming the new gold standard of the fire service. With Kissimmee being one of the first to go into effect, this would show an influx of interest from new firefighters joining the department. Thus, resolving the short staffing issue and ultimately the cost of overtime.

This also resolves labor disputes that's been ongoing. Currently, according to the Kissimmee Fire Department 2023 Annual Fire Report - the most current report on kissimmee.gov, the fire department responded to 14,551 emergency calls and saved a total of \$19,870,800 in property. The fire department on a day to day basis has a minimum of 30 individuals working in operations and responding to these emergency calls.

I could go on about many more reasons why fire fees would greatly benefit the City of Kissimmee and its fire department. I'd like to reiterate that I'm in full support of fire fees to support Kissimmee Fire Department and their endless dedication and selfless efforts to keep the citizens of Kissimmee safe. Please vote in favor of fire fees during the assessment on June 3rd to show that we also are in support of our firefighters and their dedication to public safety.

Tameara Crespo

From: Cathy Cobia <rcweldinginc@aol.com>
Sent: Monday, June 2, 2025 3:48 PM
To: Fire Assessment
Subject: To Support 24/72 approval

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello City of Kissimmee,

I am appreciative of our city commissioners' leadership to support fire and public safety services. The innovation of this open support will set Kissimmee up for success and sustainability for the future.

I am in full support of the fire fees being implemented in the City of Kissimmee. This would greatly benefit the city in multiple ways as listed below.

This support for the fire department will change the safety of shift work for firefighters and improve their health, wellbeing, and safety; as shown in the fire study presented earlier this year by the Fire Chief.

The department would avoid constant overtime pay from short staffing. The implementation of 24/72 is becoming the new gold standard of the fire service. With Kissimmee being one of the first to go into effect, this would show an influx of interest from new firefighters joining the department. Thus, resolving the short staffing issue and ultimately the cost of overtime.

This also resolves labor disputes that's been ongoing. Currently, according to the Kissimmee Fire Department 2023 Annual Fire Report - the most current report on kissimmee.gov, the fire department responded to 14,551 emergency calls and saved a total of \$19,870,800 in property. The fire department on a day to day basis has a minimum of 30 individuals working in operations and responding to these emergency calls.

I could go on about many more reasons why fire fees would greatly benefit the City of Kissimmee and its fire department. I'd like to reiterate that I'm in full support of fire fees to support Kissimmee Fire Department and their endless dedication and selfless efforts to keep the citizens of Kissimmee safe. Please vote in favor of fire fees during the assessment on June 3rd to show that we also are in support of our firefighters and their dedication to public safety.
Sent from my iPad

Tameara Crespo

From: Donna Walker <djwalker9056@gmail.com>
Sent: Monday, June 2, 2025 3:51 PM
To: Fire Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

As a frequent visitor to the beautiful City of Kissimmee and the wife of a firefighter, I am writing to express my strong support for the proposed **Fire Fee** and the vital improvements it will bring to the city's fire and EMS services.

Like every resident and visitor, I hope to never require emergency assistance—but should the need arise, I fully expect, as do others, a **high-quality, rapid, and professional response**. This Fire Fee will ensure that the men and women who put their lives on the line for this community have the resources and staffing necessary to provide that level of service.

In addition to improving service levels, this Fire Fee will help implement the **24/72 work schedule**—a schedule that the **Florida Senate recently recognized as a healthier and safer standard** for our firefighters. The City of Kissimmee has the opportunity to be **a leader in this important movement**, standing out as a forward-thinking city that values both public safety and the health of its first responders.

The benefits of this schedule extend far beyond the firehouse. The improved work-life balance will lead to **stronger families, healthier firefighters, and greater retention of skilled personnel**. As the spouse of a firefighter, I can personally attest to how impactful these improvements would be for our home life. Stability at home translates directly to better performance and well-being on the job—something the Realtor Association has shown no interest in acknowledging or supporting.

I urge you to do what is right for the city, its residents, visitors, and the brave men and women of the Kissimmee Fire Department. Please vote in support of the Fire Fee and help lead the way in creating a safer, stronger community.

Sincerely,
Donna Jo Sprenger

Tameara Crespo

From: Neil McMillan <creek1452@gmail.com>
Sent: Monday, June 2, 2025 3:52 PM
To: Fire Assessment
Subject: In support of 24/72 fire department

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Sent from my iPhone Hello City of Kissimmee,

I am appreciative of our city commissioners' leadership to support fire and public safety services. The innovation of this open support will set Kissimmee up for success and sustainability for the future.

I am in full support of the fire fees being implemented in the City of Kissimmee. This would greatly benefit the city in multiple ways as listed below.

This support for the fire department will change the safety of shift work for firefighters and improve their health, wellbeing, and safety; as shown in the fire study presented earlier this year by the Fire Chief.

The department would avoid constant overtime pay from short staffing. The implementation of 24/72 is becoming the new gold standard of the fire service. With Kissimmee being one of the first to go into effect, this would show an influx of interest from new firefighters joining the department. Thus, resolving the short staffing issue and ultimately the cost of overtime.

This also resolves labor disputes that's been ongoing. Currently, according to the Kissimmee Fire Department 2023 Annual Fire Report - the most current report on kissimmee.gov, the fire department responded to 14,551 emergency calls and saved a total of \$19,870,800 in property. The fire department on a day to day basis has a minimum of 30 individuals working in operations and responding to these emergency calls.

I could go on about many more reasons why fire fees would greatly benefit the City of Kissimmee and its fire department. I'd like to reiterate that I'm in full support of fire fees to support Kissimmee Fire Department and their endless dedication and selfless efforts to keep the citizens of Kissimmee safe. Please vote in favor of fire fees during the assessment on June 3rd to show that we also are in support of our firefighters and their dedication to public safety.

Tameara Crespo

From: Samantha Hand <samhand04@gmail.com>
Sent: Monday, June 2, 2025 4:50 PM
To: Fire Assessment
Subject: Fire Fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good afternoon,

I wanted to reach out to advise that I am in support of the proposed 24/72 fire schedule. This will allow the city to employ additional firefighters, which in my opinion will benefit the city in the long run and keep the city safer. The mandatory OT will put residents at possible risk due to tired worn down firefighters. The additional fee is worth every penny if it allows the workers the needed time off to be well rested and 100% for each call.

Thank you,

Samantha Espinoza

Tameara Crespo

From: jlewis022@hotmail.com
Sent: Monday, June 2, 2025 5:47 PM
To: Fire Assessment
Subject: Support our Fire Department

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello City of Kissimmee,

I am appreciative of our city commissioners' leadership to support fire and public safety services. The innovation of this open support will set Kissimmee up for success and sustainability for the future.

I am in full support of the fire fees being implemented in the City of Kissimmee. This would greatly benefit the city in multiple ways as listed below.

This support for the fire department will change the safety of shift work for firefighters and improve their health, wellbeing, and safety; as shown in the fire study presented earlier this year by the Fire Chief.

The department would avoid constant overtime pay from short staffing. The implementation of 24/72 is becoming the new gold standard of the fire service. With Kissimmee being one of the first to go into effect, this would show an influx of interest from new firefighters joining the department. Thus, resolving the short staffing issue and ultimately the cost of overtime.

This also resolves labor disputes that's been ongoing. Currently, according to the Kissimmee Fire Department 2023 Annual Fire Report - the most current report on kissimmee.gov, the fire department responded to 14,551 emergency calls and saved a total of \$19,870,800 in property. The fire department on a day to day basis has a minimum of 30 individuals working in operations and responding to these emergency calls.

I could go on about many more reasons why fire fees would greatly benefit the City of Kissimmee and its fire department. I'd like to reiterate that I'm in full support of fire fees to support Kissimmee Fire Department and their endless dedication and selfless efforts to keep the citizens of Kissimmee safe. Please vote in favor of fire fees during the assessment on June 3rd to show that we also are in support of our firefighters and their dedication to public safety.

Tameara Crespo

From: Remi Schwartz <remischwartz1085@gmail.com>
Sent: Monday, June 2, 2025 6:32 PM
To: Fire Assessment
Subject: A Plea for Fairness and Respect for Our Firefighters 24 hour 72

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Residents and Community Members of Kissimmee,

My name is Remi Schwartz, and I am the proud fiancée of Firefighter Matthew Roberts. It is a true honor to stand by his side as he serves your community with unwavering dedication and courage.

Over the past year and a half, I have spent more than 5,000 hours alone—waiting, worrying, and hoping. That is the reality of being a firefighter's loved one. These brave men and women are often called in unexpectedly, asked to stay longer, and miss countless moments with their families—all in the name of protecting yours.

Most of us finish our 9-to-5 jobs and return home to the comfort of family. But our firefighters work grueling **24-hour shifts**, sometimes extending even longer due to emergency calls. They carry the weight of risking their lives every single time that alarm sounds. And when the shift ends, the impact doesn't. Their families—spouses, children, parents—feel the absence daily.

The proposed **24-72 schedule** is not a luxury—it is a necessity. It would give these men and women the critical rest they need to recover, reconnect with their loved ones, and return to duty clear-headed and ready to serve.

If your concern lies with a few hundred dollars, then ask yourself—what is the price of a life? What is the cost of your safety? Are you truly willing to undervalue the sacrifices made by those who rush into danger so you don't have to?

This is not just a scheduling change. This is about **respect, humanity, and gratitude**.

These firefighters show up for you every single day. Now it's time for you to show up for them. Let them know that their well-being, their families, and their service matter to the people they protect.

I urge you—look beyond the numbers. Look into the eyes of the firefighter who saved a child, who pulled someone from a burning building, who missed their daughter's birthday or their son's first steps to answer your call.

I ask you to support this change. Because when you're in crisis, they will be there. Let them know they can count on you, too.

Sincerely,
Remi Schwartz

Fiancée of Firefighter Matthew Roberts

Tameara Crespo

From: Madeline Guzman <madelineguzman@gmail.com>
Sent: Monday, June 2, 2025 7:22 PM
To: Fire Assessment
Subject: In Support of the Fire Assessment Fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Commissioners,

I'm writing to voice my support for the proposed fire assessment fee for the City of Kissimmee.

The fire department provides an essential service to this community, and as the city continues to grow, it's more important than ever that they have the funding they need to keep up. From emergency response to fire prevention and public safety outreach, the work they do affects all of us.

A dedicated fee seems like a fair and responsible way to make sure the department has the resources to maintain — and improve — the high level of service we rely on. I believe this investment will pay off in the long run by keeping our neighborhoods safer and better prepared.

Thank you for considering this. I appreciate the work you do on behalf of the city!

Sincerely,
Madeline Guzman

Tameara Crespo

From: ROBERT CREAGER <bcresect8@aol.com>
Sent: Monday, June 2, 2025 7:56 PM
To: Fire Assessment
Subject: Fire Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Please support the fire assessment for the fire department.
Sent from my iPhone

Tameara Crespo

From: Robert Cobia <rcobia23@gmail.com>
Sent: Monday, June 2, 2025 8:31 PM
To: Fire Assessment
Subject: Implementation of 24/72

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello City of Kissimmee,

I am appreciative of our city commissioners' leadership to support fire and public safety services. The innovation of this open support will set Kissimmee up for success and sustainability for the future.

I am in full support of the fire fees being implemented in the City of Kissimmee. This would greatly benefit the city in multiple ways as listed below.

This support for the fire department will change the safety of shift work for firefighters and improve their health, wellbeing, and safety; as shown in the fire study presented earlier this year by the Fire Chief.

The department would avoid constant overtime pay from short staffing. The implementation of 24/72 is becoming the new gold standard of the fire service. With Kissimmee being one of the first to go into effect, this would show an influx of interest from new firefighters joining the department. Thus, resolving the short staffing issue and ultimately the cost of overtime.

This also resolves labor disputes that's been ongoing. Currently, according to the Kissimmee Fire Department 2023 Annual Fire Report - the most current report on [kissimmee.gov](https://www.kissimmee.gov), the fire department responded to 14,551 emergency calls and saved a total of \$19,870,800 in property. The fire department on a day to day basis has a minimum of 30 individuals working in operations and responding to these emergency calls.

I could go on about many more reasons why fire fees would greatly benefit the City of Kissimmee and its fire department. I'd like to reiterate that I'm in full support of fire fees to support Kissimmee Fire Department and their endless dedication and selfless efforts to keep the citizens of Kissimmee safe. Please vote in favor of fire fees during the assessment on June 3rd to show that we also are in support of our firefighters and their dedication to public safety.

Thanks
Rob Cobia

Tameara Crespo

From: David D'Eramo <djderamo@gmail.com>
Sent: Monday, June 2, 2025 8:31 PM
To: Fire Assessment
Subject: Support

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

My name is David D'Eramo, and I was a lucky enough and blessed to serve 10 amazing years with the city of Kissimmee fire dept before retiring early. I proudly held the position of Engineer for 7 years and was blessed with the opportunity to drive one of the best Lieutenants (Lt. Jeff Booher) on Tower 11.

A 24/72 work schedule would have made a DRASTIC, even LIFE ALTERING difference in my decision to retire early to seek other opportunities vs stay. I was very proud of my job, position, crew, and dept. That being said, I battle(d) with some PTSD, sleep deprivation, and other lifelong effects. I truly believe that a 24/72 schedule is going to revolutionize the fire service as I believe the 24/48 schedule was created for a very different, lower demand/call volume day and age. I think this added day of rest is incredibly needed for today's fire service personnel. And aside from that, it will be incredibly beneficial to the dept and city for retention and recruitment. If the city can get ahead of this new curve, it will pay dividends in hiring and retaining. However, if the city sits and waits, they will lose the opportunity to the surrounding depts and it will be too late.

I urge the city of Kissimmee to ACT NOW.

Sent from my iPhone

Tameara Crespo

From: Martin Concepcion <mc3310@gmail.com>
Sent: Monday, June 2, 2025 8:39 PM
To: Fire Assessment
Subject: proposed non-ad valorem assessment for the Fire Service

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear City Council Members and Esteemed Community Leaders,

As the Pastor of our cherished church community, I stand before you with a heart full of respect and a commitment to collaboration. I want to urgently address the proposed non-ad valorem assessment for the Fire Service—a matter that profoundly impacts the lives of those we serve.

We recognize and appreciate the vital role that fire services play in safeguarding our community. Yet, this proposed special assessment feels like double taxation to many of our members, who already contribute to these services through their property taxes. The financial burden is particularly heavy for over 80% of our congregation, who are seniors living on fixed incomes. Their ability to meet this additional expense is limited, and their quality of life is at stake, which could lead to a significant decline in our community's well-being.

Our church, like many others, is a beacon of hope and support. We provide essential services to those in need, from food distribution to community outreach. These efforts are already stretched thin as we navigate a budget that has been tightened due to unmet goals from the previous year. The proposed assessment would further strain our resources, potentially leading to a reduction in the services we can offer.

Moreover, we see a promising future with the developments rising on both sides of our church. These projects, which include are expected to generate substantial revenue for the city. This revenue could be allocated to support our essential fire services without imposing further financial strain on our residents.

On behalf of the church members, I humbly propose that the city consider exemptions or reductions for non-profit organizations. Such measures would greatly alleviate the financial burden on those who are most vulnerable.

We are eager and committed to work hand-in-hand with the city to explore alternative funding solutions that honor both community needs and city requirements. Together, let's create a path forward that is fair, sustainable, and inclusive.

Finally, I invite my fellow community members to join us in this dialogue. Your voices, your stories, and your presence are powerful. Let's stand united in our commitment to a brighter, more equitable future for all. Thank you for your time, your understanding, and your dedication to our community.

With hope and determination,

Dr. Martin Concepcion, DMin.
Pastor
El Buen Vecino Presbyterian Church
Kissimmee, FL

Tameara Crespo

From: Hector Acosta <hectoracostasellsrealestate@gmail.com>
Sent: Monday, June 2, 2025 8:41 PM
To: Fire Assessment
Cc: Martin Concepcion
Subject: El Buen Vecino Church, Tax Parcel ID: 08-25-30-00U0-0080-0000

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear City Council Members and Esteemed Community Leaders,

I am an Elder of our cherished church community, El Buen Vecino. I am writing with a heart full of respect and a commitment to collaboration. I want to urgently address the proposed non-ad valorem assessment for the Fire Service—a matter that profoundly impacts the lives of those we serve.

We recognize and appreciate the vital role that fire services play in safeguarding our community. Yet, this proposed special assessment feels like double taxation to many of our members, who already contribute to these services through their property taxes. The financial burden is hefty for over 80% of our congregation, who are seniors living on fixed incomes. Their ability to meet this additional expense is limited, and their quality of life is at stake, which could lead to a significant decline in our community's well-being.

Our church, like many others, is a beacon of hope and support. We provide essential services to those in need, from food distribution to community outreach. These efforts are already stretched thin as we navigate a budget that has been tightened due to unmet goals from the previous year. The proposed assessment would further strain our resources, potentially leading to a reduction in the services we can offer.

Moreover, we see a promising future with the developments rising on both sides of our church. These projects are expected to generate substantial revenue for the city. This revenue could be allocated to support our essential fire services without imposing further financial strain on our residents.

On behalf of the church members, I humbly propose that the city consider exemptions or reductions for non-profit organizations. Such measures would greatly alleviate the financial burden on those who are most vulnerable.

We are eager and committed to work hand-in-hand with the city to explore alternative funding solutions that honor both community needs and city requirements. Together, let's create a path forward that is fair, sustainable, and inclusive.

Finally, I invite my fellow community members to join us in this dialogue. Your voices, your stories, and your presence are powerful. Let's stand united in our commitment to a brighter, more equitable future for all. Thank you for your time, your understanding, and your dedication to our community.

With hope and determination,

Hector Acosta, P.A., REALTOR®
Coldwell Banker Realty
ABR®, SRS, PSA, SRES®, CDPE, SFR®,
MVHC, MRP, CMHS, e-PRO®, CREN,
NHCBS, AHWDS, RESE, CIPS®, C2EX
(407) 709-4961
email: hectoracostasellsrealestate@gmail.com
email: hector.acosta@cbrealty.com
Website: <https://hectoracostahomes.com/>

Website: <https://www.hectorfloridahomes.com/>
New Homes: <https://www.showingnew.com/hectoracosta>
Personal Mobile App: mls-client.com/6F255C23

Tameara Crespo

From: Maria C <bygelis@gmail.com>
Sent: Monday, June 2, 2025 9:34 PM
To: Fire Assessment
Subject: Non ad valorem fire service

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hello,

I have been a homeowner for about 10 yrs in Osceola county. I am retired and my income is extremely limited. I don't think that I can pay any more increases on my taxes. Why not let us get rid of property taxes and bill us just for non-ad valorem taxes. There is something that needs to be done and increasing this fee only makes it impossible for low income people like myself to continue being a homeowner.

Tameara Crespo

From: Marie Palmeiro <mpalmeiro2002@yahoo.com>
Sent: Monday, June 2, 2025 9:35 PM
To: Fire Assessment
Subject: D21410

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To whom it may concern:

Hi Maria Palmeiro owner at 2216 Grand Cayman Court unit 1427 would like to appeal non-ad valorem assessment. At this time, I feel that this assessment is not necessary. We have a great deal of high cost in our community. HOA's are very high property tax are very high that we pay to the city of Kissimmee and assessments for the community. We have assessments this year in very high as well D repairs to maintain the condominiums in good condition.

I am not in favor of this new assessment.

Thank you

Sincerely,

Maria J Palmeiro

Sent from my iPhone

Tameara Crespo

From: geoff bichler <geoffbichler@yahoo.com>
Sent: Monday, June 2, 2025 9:58 PM
To: Fire Assessment
Subject: Full support for fire assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Although I do not live in the City of Kissimmee I am very much in support of the proposed fire assessment. I have many friends who are firefighters in Kissimmee and I know that the assessment will do a great deal to improve the lives of both the firefighters and the community they serve. This measure should pass.
Sent from my iPhone

Tameara Crespo

From: Kelly Love <kellycking24@gmail.com>
Sent: Monday, June 2, 2025 10:10 PM
To: Fire Assessment
Subject: Fire assessment fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Commissioners,

I hope this message finds you well. I am writing to express my strong support for the proposed fire assessment fee currently under consideration by the City Commission.

Our fire department plays a vital role in protecting lives, property, and the overall well-being of our community. In order to maintain high-quality emergency services, firefighter health, up-to-date equipment, and adequate staffing levels, it is essential that the department has a reliable and sustainable source of funding. The fire assessment fee is a practical step toward ensuring that these life-saving services are properly supported.

This fee represents an investment in our community's safety and preparedness. I find this fee spreads out the fees to everyone making it fair for all.

I urge you and your fellow commissioners to approve the fire assessment fee and prioritize the long-term safety and resilience of our city.

Thank you for your service and your consideration of this important matter.

Sincerely,

Kelly Love

Tameara Crespo

From: Bo Love <bolove05@gmail.com>
Sent: Monday, June 2, 2025 10:17 PM
To: Fire Assessment
Subject: Support for fire assessment fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear Commissioners,

I am writing to express my support for the proposed fire assessment fee being considered by the City Commission.

Our fire department is a critical part of keeping our community safe. From emergency response to fire prevention and disaster preparedness, the department needs adequate funding to maintain high standards of service. The fire assessment fee would provide a stable source of funding to help ensure the department has the staffing, health, equipment, and resources it needs to respond effectively when emergencies happen.

I believe this fee is a responsible and necessary step to protect residents, businesses, and property throughout our city. Public safety should always be a top priority, and this fee reflects that commitment.

Thank you for your leadership and for considering this important measure.

Sincerely,

Bo Love

Tameara Crespo

From: MM <floridaprofile1@gmail.com>
Sent: Tuesday, June 3, 2025 9:13 AM
To: Fire Assessment
Subject: Fire assessment input from a home owner.

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Home owners are taxed enough already. This financial burden should be spread across those who are responsible for the need for more emergency response. There are many more car accidents than house fires. The vast majority of emergency calls are to respond to traffic accidents, not house incidents. This financial burden should be paid for by insurance companies, bad drivers and vehicle fees, not home owners who have worked their entire life to have the dream of owning a home just to be threatened with having your home taken away from you if you do not pay this new tax.

The city should be very careful biting the hand that feeds you. Republicans in Tallahassee are already introducing proposals to end property taxes in Florida and actions like the city is doing will make more and more people support the efforts to end property taxes. I for one will be fully supporting the Republicans in their path to end property taxes in Florida. The city of Kissimmee is showing their true colors and the city commission is showing that they do not value home owners for anything other than a money grab. This assessment is a mistake and should not be paid for by Home Owners! Drivers who are crowded the roads of Kissimmee and making conditions more and more unsafe should be paying this financial burden, not home owners who have struggled to pay the ever increasing taxes. We are taxed enough already and I cannot wait for Republicans to end property taxes in Florida.

Tameara Crespo

From: L G <lindsay.goodin@gmail.com>
Sent: Tuesday, June 3, 2025 9:27 AM
To: Fire Assessment
Subject: Formal Objection to Proposed Fire Service Non-Ad Valorem Assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Dear City of Kissimmee Officials,

I am writing as the property owner of 635 Eagle Pointe S in Kissimmee to formally oppose the proposed Fire Service Non-Ad Valorem Assessment outlined in your recent notice dated May 13, 2025.

While I respect and value the essential services our fire department provides, I do not support this proposed assessment which would impose an additional \$246.46 annually per parcel, plus added fees, on property owners like myself. For many residents already coping with increasing costs of living, this new financial obligation—outside of normal property taxation—feels excessive and poorly timed.

I understand that the City's goal is to support a transition to a 24/7 fire staffing model, including 49 new positions, and to reduce reliance on overtime labor. However, this assessment shifts the entire burden of those operational and capital improvements onto homeowners without adequately considering alternate revenue streams. While your notice claims the City will not increase ad valorem taxes this year, instituting a parallel, fixed "non-ad valorem" fee still results in the same outcome: higher costs for residents.

Furthermore, this assessment will be subject to indexing, which means that even if approved at the current rate, the cost can increase each year. This sets a precedent for long-term financial strain on homeowners with no guarantee of how funds will be managed or capped.

Instead of imposing additional fees, I strongly encourage the City Commission to consider alternative funding sources such as:

Reallocating current budget resources

Seeking federal or state grants for public safety initiatives

Implementing changes in staffing in phases to reduce the upfront financial impact

Exploring cost efficiencies in other departments before adding assessments

The City's own statements mention the possibility of using "several revenue sources," yet this proposal opts to bypass that approach by going directly to residents. I urge the Commission to reject this assessment and pursue a more balanced, inclusive plan that doesn't overburden property owners.

Please accept this letter as my formal objection to the proposed Fire Service Non-Ad Valorem Assessment for FY 2025–2026.

Sincerely,
Lindsay Goodin
635 Eagle Pointe S
Kissimmee, FL 34746

Tameara Crespo

From: Erica 🦋 <ericamontijo@icloud.com>
Sent: Tuesday, June 3, 2025 10:07 AM
To: Fire Assessment
Subject: Fire Fees Service assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

6/3/2025

Erica Morales
1454 Amanda Rd
Kissimmee, FL 34744

To whom it may concern ,

First, I support your City Commission moving forward with the fire fees and your innovation on this fire service assessment. I support your leadership in staffing the fire department. You are innovators. I understand the Florida Legislature has passed a law and sent it to the Governor that 'encourages' exactly what you are doing tonight . Adopting a health and safety responsibility to change the shift work just like your Fire Chief and staff have studied and presented to you early this year.

The same Governor or Legislature will adopt policies to not revenue-share or not to provide grants to fire departments unless they adopt and fund the exact shift work change you are addressing tonight. That's how they implement policy. The LEGISLATURE did not MANDATE the health and safety shift work change, because, by their own rules they would have had to calculate the fiscal impact statewide. The legislation cleverly said it had no fiscal impact. I also see that the fire assessment is designed to address a problem or burden of paying for staffing associated with the fire department. It does that in a way that does several smart things: It serves to avoid expensive and constant overtime pay and from being short staffed. Institutionally improves finding and employing staff — that I'll bet is hard to find. Resolves a labor dispute that's been going on for a while so the City is more ready and always available to serve the properties and folks in our City.

Thank you for your time and consideration towards the EMS workers,

Erica Morales

Tameara Crespo

From: Christian Rivera <crm012594@gmail.com>
Sent: Tuesday, June 3, 2025 10:35 AM
To: Fire Assessment
Subject: Christian Rivera 2655 Ames Haven Rd Kissimmee, FL 34744

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To whom it may concern ,

I support your City Commission moving forward with the fire fees and your innovation on this fire service assessment. I support your leadership in staffing the fire department. Adopting a health and safety responsibility to change the shift work just like your Fire Chief and staff have studied and presented to you early this year. The fire assessment is designed to address a problem or burden of paying for staffing associated with the fire department. It serves to avoid expensive and constant overtime pay and from being short staffed. Institutionally improves finding and employing staff. Resolves a labor dispute that's been going on for a while and,

It reinforces the entire fire department force, so the City is more ready and always available to serve the properties and folks in our City.

Thank you for listening and taking this into consideration towards this matter,

Christian Rivera

Tameara Crespo

From: janelly canales <janellycanales18@gmail.com>
Sent: Tuesday, June 3, 2025 10:39 AM
To: Fire Assessment
Subject: Janelly canales 2655 Ames Haven Rd kissimmee FL 34744

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

My name is: Janelly Canales
I live at: 2655 Ames Haven Rd
Kissimmee, FL 34744

To whom it may concern,

I read the Dr. Beitsch's report on the City's website. He breaks down what you're doing by cutting up a part of your annual Kissimmee fire department budget, and sharing it among the properties in this Town. I see that as fair; and it's laid out in a reasoned manner. I support your City Commission moving forward with the fire fees .

It's pretty clear all properties in the City will benefit from assured and better availability of fire service protection. 24/7, 365 days a year.

I, also see that the fire assessment is designed to address a problem or burden of paying for staffing associated with the fire department. It does that in a way that does several smart things:

1. Serves to avoid expensive and constant overtime pay and from being short staffed.
2. Institutionally improves finding and employing staff — that I'll bet is hard to find.
3. Resolves a labor dispute that's been going on for a while... and,
4. It strengthen the entire fire department force, so the City is more ready and always available to serve the properties and folks in our City.

Thank you for listening and taking this into consideration towards this matter,
Janelly Canales

--

Janelly Canales

Phone : (407)-861-7699

Email: janellycanales18@gmail.com

Tameara Crespo

From: Wilma Cruz <wilmacrux1992@gmail.com>
Sent: Tuesday, June 3, 2025 10:44 AM
To: Fire Assessment
Subject: Fire fee service assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Name: Wilmarie Cruz
Address : 1912 Maury Rd, St Cloud, FL 34771

To whom it may concern ,

I support your City Commission moving forward with the fire fees and your innovation on this fire service assessment. I support your leadership in staffing the fire department. Adopting a health and safety responsibility to change the shift work just like your Fire Chief and staff have studied and presented to you early this year. The fire assessment is designed to address a problem or burden of paying for staffing associated with the fire department. It serves to avoid expensive and constant overtime pay and from being short staffed. Institutionally improves finding and employing staff. Resolves a labor dispute that's been going on for a while and,

It reinforces the entire fire department force, so the City is more ready and always available to serve the properties and folks in our City.

Thank you for listening and taking this into consideration towards this matter,

Wilmarie Cruz

Tameara Crespo

From: Liana Fuentes <ellebanailf@gmail.com>
Sent: Tuesday, June 3, 2025 11:57 AM
To: Fire Assessment
Subject: Fire fee service assessment

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Name: Liana Fuentes
Address : 13140 San Diego Woods Ln, Orlando, FL 32824

To whom it may concern ,

I support your City Commission moving forward with the fire fees and your innovation on this fire service assessment. I support your leadership in staffing the fire department. Adopting a health and safety responsibility to change the shift work just like your Fire Chief and staff have studied and presented to you early this year. The fire assessment is designed to address a problem or burden of paying for staffing associated with the fire department. It serves to avoid expensive and constant overtime pay and from being short staffed. Institutionally improves finding and employing staff. Resolves a labor dispute that's been going on for a while and,

It reinforces the entire fire department force, so the City is more ready and always available to serve the properties and folks in our City.

Thank you for listening and taking this into consideration towards this matter,

- LF

June 2, 2025

fireassessment@kissimmee.gov
19-25-29-1024-0001-0010

RE: 4125 5th Street Tax Parcel ID

Received your Notice of Hearing to Impose and Provide For Collection of Annual Fire Service Non-Ad Valorem Assessments yeasterday!!! June 1, 2025

I purchased that property in 1979 and have been paying THOUSANDS OF dOLLARS IN tAXES since then. 2024 Taxes I paid \$1,311.50 PER ACRE!!!!

The Property is mainly LAND, with a METAL Warehouse, a CONCRETE Bathroom Building and about 6 Acres of paved parking. Not much to burn or to cause a fire hazard. In all the years of owning it I have never called for fire trucks.

I also pay sales tax on the little I get from the rental of the warehouse.

Someone once said we are just "Free Roaming Slaves!" I agree. Especially if you impose yet more taxes on my property. Certainly there are other ways you can get more \$\$\$\$. Like Disney or other Mega Rich Corporations.

Thank you for your consideration,

Overtaxed Already,

LeaSlafter 1820 NE Jensen Bch Blvd # 620 Jensen Beach Florida 34957



Tameara Crespo

From: hunterlts@cfl.rr.com
Sent: Tuesday, June 3, 2025 1:06 PM
To: Fire Assessment
Cc: James Walls
Subject: Fire Assessment Proposal

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

As a retired firefighter with Kissimmee Fire Department, I can't stress enough about the importance of passing the proposal for the 24/72 hour work schedule. The crews are very busy and run ragged. Even with six rescues, there are numerous times that KFD has had to call for aid from Orange County Fire, Osceola County Fire, and St. Cloud Fire. For far too long Kissimmee has been a training ground for other department. People stay for a few years and then move on to other agencies. This costs time and money to the city. Approval would be a huge morale boost. I urge the city commission to approve the proposal.

Best Regards,

Duane A. Hunter
Battalion Chief (retired)

Tameara Crespo

From: Patricia Torres <patriciat0630@gmail.com>
Sent: Tuesday, June 3, 2025 1:04 PM
To: Fire Assessment
Subject: Proposed Fire Assessment Fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

To whom it may concern,

I am the proud wife of Firefighter Lopez. I write this email to show support for the proposed fire assessment fee. Having 24/72 will have my husband home more often with his family. This will also lead to more time to rest after some hard shifts as well as less stress. This can be beneficial in ways like less risk for heart attacks, diseases, anxiety and so many more things that come with such a heavy career. With this new shift there are more possibilities for our firefighters to develop themselves as human beings. I am, our daughter, our family is in complete support of this fire assessment.

Best regards,

Patricia Lopez

Tameara Crespo

From: daiwood@aol.com
Sent: Tuesday, June 3, 2025 2:14 PM
To: Fire Assessment
Subject: Tax Parcel ID 15-25-29-1545-0001-0021. 1570 Kelley Ave.

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

I strongly object to the proposed imposition of an annual non-ad valorem Fire Service Assessment.

We are a very small business and struggle to pay property Taxes, so adding the above will not help my business at all. Small Businesses cannot afford extra Taxes, it is difficult enough trying to keep the doors open as it is and pay Employees.

This could result in closing the business and the loss of six Employees.

Thank you,

David Wood

Tameara Crespo

From: Alura Touey <aluratouey@gmail.com>
Sent: Tuesday, June 3, 2025 2:59 PM
To: Fire Assessment
Subject: Fire assessment fee

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Hi,

My name is Alura and I am the friend of Firefighter Ryan Schaeffer. 24/72 is the ONLY option for the future of the fire department, and if you think it isn't, you're wrong.

Having an additional day off would not only allow them to be more productive members of society, but it would also allow them to come to work fresh, and well rested for the shift ahead. Would you want a tired firefighter saving your life? Didn't think so.

Approving this fire fee would in turn give the citizens of Kissimmee the security of knowing that their tax dollars are being put to good use, and they will be safe when 911 is called.

Thank you for your time!

Best,
Alura

Sent from my iPhone

Tameara Crespo

From: Mari Aguilar <mari@olsenlawgroup.com>
Sent: Tuesday, June 3, 2025 4:35 PM
To: Fire Assessment
Subject: Tonight's Vote PLEASE READ

EXTERNAL EMAIL: This email originated from outside of the organization. DO NOT REPLY, CLICK LINKS, or OPEN ATTACHMENTS unless you recognize the sender and know the content is safe

Good afternoon,

My name is Maria Aguilar; my fiancé is a firefighter paramedic with Kissimmee Fire Department. He has been with the department for going on 7 years and is a third generation Kissimmee Fire Fighter.

To state that moving to 24/72-hour shifts is life changing would be an understatement. As fire wives, we marry into this world knowing well that for a third of the time if not more we will be doing it alone. My husband will miss birthdays, anniversaries, soccer games, performances, and other events that people who work 9-5s have the joy to indulge in. Our son is just two and he already knows what it's like to spend Christmas at the fire station. While most spouses have their significant others home every night, we go 24-48 hours at a time not knowing how they are or what kind of calls they respond to. Firefighters are one of the highest risk positions, they face horrors every single day that the average citizen could never fathom. They never hesitate to act when they are called upon. On your worst day, they are the faces there to try to help. They run into burning buildings they do CPR on your loved ones on Christmas morning; they are the ones who hold your hand when your world is falling apart. They do this for 24 hours and get to come home for 48 just to turn around and do it again. Currently the average work week for them is an average of 56 hours a week. Significantly more than the average American. Moving to a 24 on 72 off changes his average work week to a 42-hour week which is far more realistic for work life balance.

Another firefighter with Kissimmee that I consider a good friend, Ms. Taylor Bruno is another amazing example of why this is not a want but a necessity. She is an amazing firefighter, incredible paramedic, and a mother of two young babies under the age of 3. Her husband is also a firefighter at another department. She is away from those babies for a day sometimes two at a time. Every time I go to the station, she has been pumping for the last two years so not only is she serving the community in an irreplaceable capacity, but she is also still fulfilling her obligations as a mother. These city employees are not just fire fighters they are parents, they are spouses, they are children caring for their own aging parents.

The benefits for these brave men and women are immeasurable for their physical health, their mental health, and their home lives. Having that extra day will give these everyday heroes the chance to recover from their previous shift because let me tell you, the nights that he runs all night he comes home and has to sleep the whole day. He loses those next 24 hours and then only has 24 more hours to bond with his two-year-old, spend time with his family, continue his education and prepare to do it all over again. The other key piece to this is the exposure. Fire fighters are at a significantly higher risk to chemicals, smoke, injuries, and other health issues that will carry on with them far after they are retired. Having that extra time to let their bodies recover and heal is crucial to keep them in good health and be able to continue their work.

It is an honor to watch my fiancé serve a job he loves so much but today I ask you as parents, spouses and citizens of this amazing city to please consider the personal impact this would have on each of their families as you all make a decision to implement this amazing change and nurture the young children and citizens of Kissimmee. Bring these parents home so they can live healthier and happier lives while serving the thankless job they love so much.

Mari Aguilar

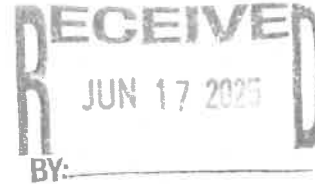
407-201-0794



RECORD COPY

June 12, 2025

Chief James Walls, Fire Chief
City of Kissimmee
101 Church Street
Kissimmee, Florida



Dear Chief Walls:

On behalf of the Board of Directors, we want to clarify our position following the recent vote approving a new fire assessment.

We strongly support our firefighters and the vital service your department provides. Our concern lies with the impact of this new assessment on current and future homeowners — especially those already struggling with rising costs. This isn't about "saving a dollar," as one commissioner suggested. It's about protecting affordability and ensuring responsible, balanced funding. We recognize our engagement came at the final hearing — but we showed up seeking collaboration. Our request was simply to pause the vote and explore other funding solutions together. In fact, one such option was raised during the meeting but never pursued.

While we support mental health funding for firefighters — including the goals of the pending state legislation — this was not an emergency measure. Public safety was never at risk.

We've shown real support for firefighters through programs like Florida's Hometown Heroes, which has helped over 12,000 frontline workers buy homes — a commitment we stand by.

As we mark Homeownership Month, we remain focused on advocating for both safety and housing affordability. We're committed to working with city leaders and your department to find solutions that serve all residents.

Sincerely,

Renee Clark
2025 President

1105 Cross Prairie Parkway • Kissimmee, Florida 34744
Office (407) 846-0117 • Fax (407) 846-0217
www.osceolarealtors.org



Planning | Urban Design
Landscape Architecture
Economics | Real Estate

May 14, 2025

GAI Project R250026.00

Honorable Mayor Jackie Espinosa and
City Commission, City of Kissimmee, Florida
101 Church Street
Kissimmee, Florida 34741

Final Report, Simplified Fire Protection Assessment Apportionment Strategy City of Kissimmee, Florida

Dear Mayor, City Commission, and others:

This letter summarizes our analysis of fire budget data and related information prepared by the City of Kissimmee ("City") and its prospective allocation to various accounts or activities, providing a basis for a simplified method of apportioning costs to various properties benefitting from the constant provision and maintenance of fire protection and associated services. The work results from selection in February and direction to proceed under City RFP-2025-002 ("RFP") after an interaction and advisory period with City officials. The document includes levels of prospective funding based on the data considered and the City Commission's direction.

This report provides the City and staff with a detailed and transparent basis to form and develop a special assessment approach. Further, it offers guidance for assessing any assessable tax parcels, developed or undeveloped, in the entire community.

INTRODUCTION AND PURPOSE

The City, located in Osceola County, has expressed an interest in exploring and better understanding a reasoned special assessment methodology to fund a portion of the annual operating and capital costs associated with maintaining the Kissimmee Fire Department ("KFD", or as the context may require, "Department"). Special assessments are levies made against certain real property to recover all, or part of the cost of a specific service or capital improvement deemed to benefit those real properties. These assessments may be collected either through the City's direct billing of affected property owners or by inclusion on the annual property tax bill, a procedure known as the uniform collection method.

The City has directed and has approved GAI Consultants ("GAI") to describe and analyze those special benefits associated with the provision of fire protection services and facilities to each of the various tax parcels of property in the City using the simplified approach described herein.¹ This work represents a reasoned

GAI Consultants, Inc.
618 E. South Street
Suite 700
Orlando, Florida 32801

T 407.423.8398
gaiconsultants.com

¹ The use of the maintained database of tax parcels employed by the local property appraiser and tax collector, once certified to the state each year, is a relatively accurate, fair, and efficient means to annually allocate or distribute costs. For apportioning benefits and allocating costs to property as discussed herein, the use of tax parcels is reasonable, fair, effective, and efficient for all tax parcels, including statutorily defined parcels such as multiple-building parcels and individual condominium or

alternative and equity tool for allocating and sharing all or some portion of benefits, burdens, and the budgeted annual costs associated with the availability of essential services and facilities. The described work and effort applies the concept of Simplified Fire™ to the specific and particular financial circumstances of the City of Kissimmee and its budget data.

This letter is provided for expedited planning and decision-making purposes although it also forms the foundation for implementation should the City determine to proceed with imposition of this methodology. Included is a summary of Florida law governing special assessments, a description of the special benefits conveyed by the budgeted availability of fire protection services and facilities, and a reasoned apportionment methodology reflecting two distinct tiers or classes of assessment allocations.

- **Tier 1:** A sharing of benefits, burdens and costs for fire protection services and facilities based upon the relative value of improvements for each tax parcel in the City as compared to the similar value of improvements for all tax parcels in the City.
- **Tier 2:** A sharing of benefits, burdens, and costs for fire protection services and facilities on a per parcel ² apportionment.

The tiers and approach used are both premised upon maintaining a continual state of preparedness and readiness to serve whether or not KFD ever receives a request for actual assistance.³

The two discrete tiers identified above are used to digest the estimated budget after a deliberate reduction for potential advanced life support costs ("ALS"), parsing these costs from the budget to avoid any misunderstanding that emergency medical services are being funded with the resulting special

cooperative units. Updating the annual assessment roll during the Summer each year to account for new tax parcels (cuts, splits, subdivision, etc.) is manageable. However, using all kinds of Property Appraiser data or data points which are "in process" is risky (e.g. that the Property Appraiser will change these electronically malleable computerized files in due course for that office's purposes each year on some or all parcels before the non-ad for assessment certification occurs in September, or afterwards before the property tax roll must be delivered to the tax collector in October). This vulnerability is why the Simplified Fire™ approach relies on the most recent data required by law to be certified to the Florida Department of Revenue (and updates accordingly year over year). Florida case law supports this cautious common-sense approach.

² In most communities, the use of the tax parcel which is evidenced on the real property ad valorem tax assessment roll and database and reflected by a distinct property identification number is sufficient. However, in some communities, it may be preferable to identify individual parcels within a tax parcel. Either approach is sufficient. We believe use of the tax parcel is the better alternative for the City as your community does not appear to have a significant presence of platted subdivision lots that await development, and accordingly, the terms "parcel" and "tax parcel" are used interchangeably throughout this report.

³ Although either of these two tiers might be used by itself to address a significant portion of the budget for special assessment apportionment purposes, the two together provide a simplified and more comprehensive equity tool for the City to share assessable benefits, burdens and costs among assessable tax parcels in the City. The combination of these two tiers offers a sturdy policy tool that necessarily creates a higher level of equity and simplicity.

assessments.⁴ Potential funding levels and related examples illustrate the application of, and the flexibility offered by, the two-tiered apportionment methodology.⁵ In terms of any budget or examples, observe a cautionary note. Within various regions throughout Florida, GAI has worked with other local governments for several years providing both initial and annual assistance in setting their respective fire service assessments. The rates in each of these local governments differ, not because one jurisdiction charges more or less using the same simplified method discussed here, but rather each local government has a differing [1] number and mix of parcels, [2] improvements thereon, [3] levels of service, [4] budgets, including sources and uses of revenue, [5] general funding availability, and [5] other circumstances. Thus, as each community is unique, its rates and approach for using each of the two tiers will also be unique.

Factually, the key to these efforts is that the Simplified Fire™ or Simplified Approach™ is a lawful revenue exaction designed to be a *special assessment* and capable of being collected as a non-ad valorem assessment on the same annual bill as for property taxes in the context of Florida law, and has been structured to be *neither an invalid tax nor a utility rate charge nor fee*.

SPECIAL ASSESSMENTS IN GENERAL, FLORIDA LAW

Special assessments are a dedicated revenue source available to general purpose local governments like the City to fund capital improvements or essential services. While this discussion of the law governing special assessments should not be construed as a legal opinion, there are legal guidelines to draw upon in laying out an assessment methodology which conforms to accepted principles and practices necessary to achieve legal validity. As established by Florida case law, two requirements exist for the imposition of a valid special assessment:

- The property assessed must derive a special benefit from the improvement or service provided; and
- The assessment must be fairly and reasonably apportioned among the properties receiving the special benefit.

Under both Florida's case law and certain statutory components, it is well settled that the benefit required for a valid special assessment may be measured or benchmarked against something other than simply an increase in the market value of real property. The concept of benefit also includes the relief of a burden or demand created by property as well as added use and enjoyment of the real property. The benefits then can be conceptual. However, they must be capable of being evaluated by some metric and being apportioned in some reasonable manner. It is not necessary that the benefits be direct or immediate, but they must be substantial, certain, and capable of being realized within a reasonable time. The benefits must be distinguishable or different from those of non-assessed properties, but they may coincidentally extend to non-assessed properties.

⁴ See Addressing and Removing the Cost of EMS from the Budget Template on page 17.

⁵ See Appendix B.

Specifically, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by which benefit to, or relief of burden created by, real property is identified and determined and the subsequent manner by which an assessment itself is calculated or apportioned. Though Florida law requires that special assessments funding improvements or services must be fairly and reasonably apportioned, the State's Supreme Court has held the method of apportionment is immaterial and may vary provided the amount of the assessment for each property *does not exceed the proportional benefits it receives compared to other properties*.

In Florida law, the lack of such proportionality may expose a special assessment to be nullified as an invalid tax. Should the specific *means*, by which the costs or charges to be assessed are deemed arbitrary, then by extension *any* sharing of those assessed costs would undermine proportionality because the underlying premise itself is materially flawed. In this context, an arbitrary charge is one *not reasonably tied* to the cost of a specific essential service or incurred expense. The frequently used allocations of demand for random emergency calls, sometimes known as the demand-based method, illustrates such a problem. This problem is compounded where the imposition takes on the characteristic of a fee⁶.

A demand-based approach posits that incident calls are a proxy for *all fire service services and expense* incurred, then *allocating the complete budget to a very selected set* of structures or properties. The allocation is not consistent with the call data itself since incident or call data ignore a large portion of the fire budget which focuses on readiness and availability. In economic and practical terms, incident calls are only a marginal cost beyond the normal budget in total. Further, the demand-based approach is also a look backwards, often unrelated to future budgetary planning. The various components of a demand-based method rely upon an obvious series of suspect relationships and calculations which then yield an allocation system that is likely arbitrary and becoming scrutinized as fundamentally less defensible⁷.

⁶ Fees for fire service are not authorized by the Legislature to be collected using Florida's uniform method of collection; and municipalities have learned fees for fire service extended by inclusion on a utility bill are highly questionable. Here is information presenting a recent example of a local government disaster that might have been avoided, or consequences substantially mitigated, with a better informed or a proactive alternative approach. See Murthy, Jennifer Hunt. "Ocala's fire fee strategies were flawed from inception to \$80 million judgment: Eight years of closed-door deliberations between Ocala City Council members and their attorneys on this controversial episode are revealed." Ocala Gazette, Dec. 10, 2022, <https://www.ocalagazette.com/ocalas-fire-fee-strategies-were-flawed-from-inception-to-80-million-judgment/> Accessed January 20, 2025. This is an example of a result of litigation where local government risk might have been avoided

⁷ Four (4) recent circuit court cases reveal challenges to what appears to be a call or demand-based method with special assessment apportionment based upon historical emergency call information (possibly being copied, modified or replicated from elsewhere) and used by a local government for the first time for the fiscal year beginning October 1, 2024. All four cases were filed as the limitation to object to the special assessment was about to expire on August 22, 2024. These are not summary proceedings, but rather challenges in civil court that could go on for several years with appeal to the applicable District Court of Appeal and then to the Florida Supreme Court. See Case Nos. CA 2024-0404, CA 2024-405, CA 2024-406 and CA 2024-407, Fla. 5th Cir. Ct. (Sumter County). For example, if the antagonists were to effectively make a logical argument that using historical call response data to assign what are random emergency fire department calls to various types of property uses

To the particulars of this letter, the Simplified Fire™ approach is premised on “forward looking” criteria reflected in the upcoming annual budget. As well, concomitantly the Simplified Fire™ approach necessarily addresses all of the “forward looking” criteria used by the Insurance Services Office, Inc. (“ISO”), now VERISK, to rate fire departments within this state because it analyses the *entirety* of the annual budget necessary to support constant availability and all other fire department costs.⁸

BENEFIT TO PROPERTY DESCRIBED

Under Florida law, fire protection activities indisputably create special benefits for real property. Although several of the many benefits realized may overlap, it is useful for informational and analytical purposes to articulate and describe them separately since they respond to or satisfy different expectations or needs and assume varying qualities.

For the purposes of this letter report, the reference to benefits specifically includes the annually occurring obligations of the City to underwrite and share the relief of a burden to continually stand in readiness created in the aggregate by the very existence of the various parcels within the City. In the aggregate and overall, the benefits described equal or exceed the costs of readiness to serve and could be rationally apportioned using either or both of the methodology tiers described herein.

The collective and relative benefits listed below are among those enjoyed by the various parcels in the incorporated area of Kissimmee through the availability of fire protection services and facilities budgeted for continual readiness to serve. These many benefits apply to improved and unimproved properties.

- *Assured Fire Protection On Call.* First and foremost, KFD has a force of approximately 143 personnel, including, the fire chief, deputy chiefs, battalion chiefs, numerous fire prevention trainers or specialists and firefighters. KFD firefighters primary responsibilities are to continually stand in readiness to secure individual properties in this community from the threat of fire and to render fire suppression services if required. These firefighters are the dedicated first responders

(commercial, industrial, residential, etc.) to determine and set annual special assessment rates (much like utility fees are set) to apportion a forward looking fire department budget – which is hardly (if at all) based substantially on the cost of the calls alone, but instead – on the entirety of the local government’s annual fire department preparedness budget, the result could be exposure to the a court recognizing such a disparity *per se*. Accordingly, recognition of such a disparity presents the extraordinarily inconvenient prospect of a determination the entire fiscal year 2024-25 special assessment in Sumter County is facially arbitrary, and thus a legally invalid special assessment.

⁸ The national means to rate fire departments for insurance purposes also uses forward looking criteria, focusing on capacity and capability. The following website authoritatively confirms the predominant function of fire and rescue departments is to be prepared and ready, to have the resources in place to respond, and actively function to avoid emergency calls by demonstrating community education and other prevention-related readiness. It does nominally call for participation in record keeping, but does not use record keeping to evaluate capacity or capability. See <https://www.isomitigation.com/ppc/fsrs/items-considered-in-the-fsrs/> Accessed January 20, 2025.

charged with continually being available to provide fire protection and associated basic medical aid.

- *Assured First Response Medical Aid On Call.* This should not be confused with broadly described Emergency Medical Services (“EMS”) that are further discussed in this report. Among the responsibilities of the department and its staff is to stand in readiness to provide first response medical aid stemming from fire incidents or related emergency conditions to persons visiting, residing in, working in, occupying, or otherwise associated with the residential and non-residential properties in its service area. As with fire protection services that are always on call, the obvious special benefit to real property is assured life safety and health for residents, visitors, and employees of protected parcels, residences, businesses, and institutions within the City, which increases the use and enjoyment of the property.
- *Prevention and Education.* As noted by staffing emphasis, all personnel are not dedicated to suppression activities, certainly exclusively. A variety of inspection, training, and preventive activities are ongoing. Rather than deployment, these professionals engage in initiatives intended to deter fire conditions and their subsequent damage to property. These employees, reduce the risk of fire hazards or facilitate the administration of efficient fire protection services, thus providing benefit to property as those personnel directly involved in suppression activities.
- *Maintenance of Minimum Insurance Rating(s).* The Insurance Services Office, Inc. (ISO) sets minimum standards for fire and emergency response teams. These standards can be a positive or favorable determinant in actual insurance rates imposed by Florida’s insurers for various classes of properties. A basic complement of coverage from the KFD is necessary to assure a minimum fire rating is achieved for actuarial purposes. There are distinct differences in insurance ratings for properties protected by trained full time personnel and those protected by voluntary staff with comparably less equipment and training. That such ratings and the cost of individual coverage for fire insurance vary by location and structural conditions is itself an indicator of the added value, or benefit, to property imparted by a well-staffed and easily deployed fire unit. While not guaranteed, properties protected by the availability of full-time departments with trained personnel, such as the community in this case, typically receive, or are more easily capable of receiving, more attractive insurance rates than those properties that are not so protected resulting in direct benefit to property. The availability of more attractive insurance rates positively impacts both already improved

tax parcels as well as making unimproved tax parcels more attractive for development.

- *Assured Coverage for Other Emergency Conditions.* As with most departments engaged in fire protection and associated life safety activities, the sworn fire personnel and their support team provide continuing coverage and protection to improved and unimproved real property, delivering incidental services associated with a wide range of emergency and potentially hazardous conditions, for example, fire events, terrorist attacks, accident clearance, spilled contaminants, and control of noxious or incendiary materials. Often such services are provided to individuals living, working and visiting or using real property.
- *Protection for the Uninsured.* Those tax parcels without mortgages and/or fire insurance are materially advantaged by supporting a fire assessment program which becomes, by default, an alternate means to shield equity in property. In this case, the benefits associated with continual readiness to deploy are easily evaluated by the value of the residential, commercial, or other improvements, features, or enhancements which are the basic measure of potential loss when a fire incident is experienced. In Florida's insurance market where the costs of coverage are skyrocketing, a growing number of property owners are opting to forgo insurance or to adopt much more restricted coverage for economic reasons. For that group, this is a notable benefit realized through the proposed assessment.
- *Enjoyment of Property and Protection of Value Therein.* The combination of available fire protection for tax parcels in the City - regardless of insurance ratings, enhanced life safety, personal security and financial advantage - yields materially greater enjoyment in real property. As the basic complement of fire protection is enhanced through the assessment, the reduced potential for fire losses or liabilities stemming from a wide variety of incidents occurring thereon become their own benefits to real property. When calls are actually received and personnel deployed to a scene of an incident, the economic value of the department's ability to act becomes more apparent as losses are minimized or contained. These losses, or potential losses, or any related liability can be reasonably measured in terms of the value attributed to any improvements, enhancements, or features on the underlying real property and the parcel itself. While this value may only be apparent in the event of loss or potential loss, the true cost to assure the availability of fire protection services and facilities has changed little in the City's budget over the last two budget periods.

- *Protection for Improved and Unimproved Properties.* Clearly any improvements or enhancements on a tax parcel benefit from the readiness to provide fire protection, but unimproved properties also benefit. Unimproved properties benefit from fire protection services and facilities when the KFD is ready to put out yard waste or brush fires, fires resulting from illegal dumping or arson or other similarly isolated instances, and, in addition, is ready to stop the spread of fires from unimproved to improved properties. As well, the prevention and education measures cited above are intended to forestall potential damage to both improved and unimproved properties.
- *Relief of Burden.* As noted in the introduction to this section, the benefits, burdens, and costs reasonably associated with an annual and recurring budget that underwrites a continual availability of service and readiness to serve the various parcels in the City in the event of fire incidents can be addressed through a direct assessment vehicle. Each parcel in the City, whether improved or unimproved, contributes to the potential for a fire outbreak, and thus burdens the entity charged with standing ready to provide fire suppression service—each parcel of property increases the capacity needed by KFD to remain ready to serve. The burden of these costs is assigned to all parcels to which services in the event of a fire are continually available throughout each fiscal year, while other alternative funding sources are relieved of this financial encumbrance.
- *Increased preparedness and budget controls.* The City is currently planning for an additional shift of workers to assure preparedness. This additional shift benefits property owners by assuring a less distracted or distressed work force, more alert responders, and better labor relations generally. The additional shift reduces dependence on overtime labor rates and periodic sick calls, yielding better control of costs while materially enhancing departmental readiness
- *Economic Leverage.* The above benefits, viewed in the aggregate, provide a distinct economic advantage to the various improved residential and non-residential, as well as unimproved, properties in the City.

Through agreements with other jurisdictions or agencies, these or other benefits may be available to properties beyond the assessment area of the City, but they are coincidental and difficult to plan for in advance. For example, should an agreement exist between KFD and Osceola County for the provision of mutual aid, properties not paying a specific assessment would receive obvious - but totally coincidental, unintended, and relatively immaterial - benefit. While the usual arrangement for mutual aid typically generates no compensation for

services exchanged, it is possible that KFD or any similarly positioned department could be reimbursed for coverage beyond the assessment area.

READINESS AS A CONCEPT

To emphasize again, the impact of insurance rates is just one of several overall benefits involved in the annual budgeting and provision of fire protection service. In most cases, a lower numerical score or rating issued by the ISO is preferable to a higher one. Currently, the City maintains a level 1 out of 10 for fire protection based on the ISO's Public Protection Classification ("PPC") rating.

Though at times difficult to quantify, the ISO's PPC rating for each fire department figures prominently in determining benefit to property. To wit, ISO assesses risk based on a series of criteria grouped into categories of the fire department including staff, the fire alarm and communications system, and the water supply system. The rating standardizes levels of fire protection, with Public Protection Classification of 1 being the best and 10 being equivalent to the lowest rating. Many insurance companies consider the ISO rating of the local fire department when determining the premium for property insurance. Insurance rates are, in part, a function of the insurance carrier and the impact of the ISO's PPC rating and can vary considerably. A two- to three-point shift in ISO rating can have a notable effect on the price of insurance.

The KFD, like virtually every fire department, provides fire protection benefits through its available capacity and readiness to respond. That is, KFD -- its staff, equipment and infrastructure -- stands alert, ready to respond to the potential of a fire and associated basic life support ("BLS") in such an emergency event. The Department stands prepared to release or apply this capacity even *when simply on call*. A constant potential for the outbreak of a fire defines both the capacity and the effectiveness of service when deployed.

The scale of this potential defines the basic underlying cost of the Department's fire infrastructure. Even prior to an incident - without regard to what the nature of the incident or call may require - KFD's personnel and equipment remain in constant readiness or preparedness. From a policy and public purpose standpoint, this is the predominant activity of the KFD. Indeed, substantial and continued commitments are made to both prevention and education as a way of forestalling a need to deploy.

The resources made available each year, including committable personnel and necessary equipment, is a public administration and policy decision. To limit fire loss and to preserve property values, the City and its fire unit, in this state of readiness, must consider the committable personnel, necessary equipment, and the time likely required to extinguish a fire (*planning or preparing* for the potential incident or event) prior to allocating the direct resources enabling the fire to be extinguished as quickly as possible (*deploying to or intervening* in the incident or event itself). As suggested by the standards of ISO, there are minimal capabilities that must be maintained at all times.

Consequently, an apportionment stemming from a fire department's continual readiness to serve is premised largely on the fact that KFD must maintain, and the

City must underwrite its preparedness whether or not a fire-related distress call is ever received. Indeed, records of many departments affirm that a significant portion of the benefit derived or burden relieved occurs through readiness or preparedness and not deployment. KFD's preparedness costs are generally those necessary to maintain the readiness of KFD's fire personnel to respond to periodic calls, with the level of service being a policy or budget decision from year to year.

The ever-present potential for, or threat of, the outbreak of a fire represents the predominant requirement for service. Even prior to an incident – without regard to what the nature of the incident or call may require - KFD's personnel and equipment continually remain in readiness or preparedness to provide fire protection services and facilities to all property within the City. *Readiness* then is the means by which the benefits described on pages 5-8 are received and realized by each improved and unimproved tax parcel. Consequently, *there is an obvious and rational association between the problem at hand and the many benefits generated.*

OVERVIEW OF PROPOSED APPORTIONMENT METHOD

As already described, local governments are afforded great latitude under Florida law with respect to legislative determinations concerning special benefit, and reasonable apportionment is well settled law. No single apportionment methodology has emerged as preferable in the governing case law for a given service or improvement. So long as the apportionment is reasonable and not arbitrary, the assessment is generally capable of withstanding legal challenge.

This should not be construed to mean local governments which consider the use of special assessments should adopt, without reasoned analysis, a particular apportionment methodology exclusively on the basis of its use elsewhere. Florida's local governments vary in their needs, composition, and policies. The well settled implication is local governments are free to select an apportionment methodology which provides competent and substantial means to share the benefits, burdens, and costs of the fire protection budget and represents the best fit in terms of cost and ease of implementation, not only with respect to affected property owners but also in consideration of the staff required and resources involved with maintenance of the assessment program from year to year.

The parcel identification and classification system required by law to be maintained by the local property appraiser and tax collector will likely always be sustained and updated over the years as properties within Kissimmee develop and change. The use of such classification and appraisal system and description of tax parcels is publicly prepared in accordance with discrete procedures, readily accessible, reasonably consistent and accurate, maintained without cost to the City and capable of being used from year to year without extraordinary consumption of resources better expended to address other fire protection related issues. Accordingly, the assessment approach contemplated relies upon the statutorily required outputs of this system, certified each year to the Department of Revenue, as a stable, reasonable, and standardized resource.

The recommended approach does not rely upon attempted statistical analysis of demand-based fire call data maintained by the City or State Fire Marshal for other purposes, nor does it attempt to categorize demand among affected parcels. In fact, assessments based on such an approach are being challenged and litigated in Sumter County.

The current analysis instead emphasizes that fire protection service, [1] first and foremost, stands ready to serve and protect real property, and [2] is not actually mobilized to fight fires as frequently as the average citizen might think. The proposed approach is in sharp contrast to demand-based approaches to fire assessment. By allocating costs among different property classifications based primarily on incidents, the demand approach overlooks the complexities associated with the efforts, needs, or costs to educate and inspect prior to deployment. In so doing, the demand approach lacks proportionality. The simplified fire protection assessment approach focuses instead upon the relative value of the improvements⁹ protected, all assessable tax parcels in the City, and the costs associated with maintaining a continual state of readiness to serve.

This logistically attractive and simplified approach focuses upon an understandable and reasoned two-tiered approach involving the relative value of improvements protected and the annually budgeted core costs of continual readiness to serve – not the random and indiscriminate results of fire incidents or demands for calls which may vary materially from year to year or reflect an arbitrary means to parse an entire budget. The relationship described with regard to the Simplified Fire™ approach provides a rational connection between the problem at hand and the proposed financial solution.

APPORTIONMENT METHOD: RELATIVE VALUE OF IMPROVEMENTS (TIER 1)

The manner of apportioning a given assessment is immaterial and may vary from jurisdiction to jurisdiction, as long as the assessment for each tax parcel is not in excess of the proportional benefits as compared to the assessments on other tax parcels. Therefore, fire protection assessments, like other service or capital assessments, may be apportioned in any number of different ways. Conceivably, the entire cost of fire protection services could be apportioned among benefited property exclusively on the basis of the value of improvements on each parcel relative to the total value of improvements throughout the jurisdiction and those measures could themselves be substantially varied or weighed. Though likely sustainable in law, allocations to either single tier may cloud policy optics.

The simplified fire protection assessment approach removes the severable underlying land value from the calculus and centers instead upon the built or improved environment targeted each year to be protected by fire services and facilities. Focusing on relative improvement value is a direct and logically related means to share costs, benefits and burdens of availability of fire protection services and facilities. It is also clear that improvement value may be utilized as

⁹ Such values are fundamental to appraisal systems used by the local property appraiser and are updated, or self-correcting, annually, even in unusual circumstances such as a hurricane, a severe economic recession such as occurred in 2009 or a pandemic like occurred between 2019-2021.

one factor among several considered in a given formula or means since the resulting assessments form a logical base against which the special benefits, burdens, and costs may be compared or determined. A very explicit apportionment on the basis of relative improvement value (as determined by the latest reasonably available real property assessment roll prepared by the county property appraiser) recognizes the relatively higher and proportionate benefit accruing to properties facing potentially greater financial loss in the event of fire incident.

Besides the advantage of relying upon data prepared by the local constitutional property appraiser in the normal course of such person's responsibilities, an approach based in whole or in part upon value is advantageous and defensible because it is systematic in its estimation of just value as the basis for purpose of estimating the value of improvements or enhancements, treats properties with proportionate fairness, has an internal system of controls or appeals, and is self-correcting. That is, value and/or circumstances for each particular parcel may change from year to year in accordance with market conditions and other factors, some very discrete to individual parcels. Where conditions or needs dictate, such variation will be adjusted automatically each subsequent year in accordance with the latest reasonably available relative value determined by the property appraiser.

If the improvements or enhancements on a given tax parcel were to increase or decrease in value with the passage of time relative to the improvement value city-wide, that tax parcel's percentage of the total amount assessed would also increase or decrease proportionately to the whole. Using the improvement valuations employed by the local property appraiser is a fair and reasoned method and proxy for distributing and sharing the multitude of benefits, burdens, and costs described herein:

There are important considerations in this analysis of any affected improvements subject to Tier 1.

- Improvement value in the context of the Tier 1 assessment is defined as the county property appraiser's officially recorded just market value minus any officially recorded land value. The resulting value is a proxy for a parcel's legal attributes or classification, physical characteristics, location, structural conditions and other special attributes or features of the structure or other enhancement. Working waterfronts, conservation holdings, and agricultural properties have their own special classification in Florida law with values impacted by crops, orchards, or other considerations.
- In the case of multiple-parcel buildings, condominiums or similar statutory regimes - where a land value can become a common element by law, is no longer easily severable from improvements and may be only nominally recognized by the property appraiser, may receive a minimal value, and/or simply not be recorded by the county property appraiser for valuation purposes at all - just value

represents the measure for improvement value. This is reasonable because the common legal structure of multiple-parcel buildings, condominium or cooperative ownership materially restricts the severability of a specific or individual unit from any associated parcel of land. Effectively this limitation conveys benefit that might otherwise exist from land and any other shared common features back to the unit itself in the form of improvement value. This valuation treatment differs from the example of a typical house and lot in which the house might be severed or removed physically by the owner in an unfettered fashion from any associated land to be subsequently replaced with a materially larger and more valuable improvement that can be appraised separately should it be necessary.

- Tier 1 is reasonably confined to a maximum improvement value of \$10,000,000 per parcel for all parcels other than those classified as agricultural, conservation, or working waterfronts. Like other community resources, those of the fire department are plausibly limited based on policy, planning, expectations, and damage potential. Based on our experience, findings, and conversations with fire officials elsewhere, it would be rare that a department would staff for nor anticipate an event of this magnitude. Consequently, the consideration of valuations beyond this amount would defray any related cost and risk only minimally.
- For parcels classified as agricultural, conservation, or working waterfronts by law, the maximum improvement value applicable to Tier 1 is an average sum calculated for this specific group of properties. The *average* is a purposeful and rational measure of central tendency applicable only to this limited number of parcels where, by law, just or market value may not be representative of the physical scale or use of the land or improvements to be protected. As well as a practical equity consideration, this ceiling acknowledges the state's historical practice of granting such holdings special treatment as a matter of broad economic development policy.
- In Kissimmee, there are approximately 24,956 tax parcels in the City that have the potential to be affected by the assessment and only 50 have an improvement value greater than \$10,000,000. These high value tax parcels represent much less than 1% of the tax parcel count overall. It would not be rational or practical within reasonable budgetary means to prepare, staff, and equip for such an unlikely event or concentration of loss to such few tax parcels. In the case of the classified properties, there are a very small number so designated, also representing much less than 1% of the total parcel count.

- Based upon the foregoing, it is rational and reasonable to set the amounts stipulated as the ceiling for calculating each respective tax parcel's potential assessment following the methods described for the Tier 1 assessment.

IDENTIFYING AND APPORTIONING COSTS TO BE ASSESSED BASED UPON RELATIVE VALUE OF IMPROVEMENTS (TIER 1)

Tier 1 includes costs of the KFD which are largely, *but not exclusively*, variable and often indeterminate. Many are a direct function of annual negotiated contracts for service or may be the result of changing demand or needs. Even when they can be anticipated in the course of budgetary planning, they may show up as a sudden rise or spike in the budget. In this category then would be infrequent purchases of capital items, gasoline, overtime pay, repair and other similar services needed periodically or on demand as well as infrequent overtime labor which together may drive costs on an occasional or so-called "lumpy" basis.

By their very nature and their level of use capital goods depreciate, lose value, and may need periodic replacement, so they are properly included in this tier or class. Although for increased equity purposes we do not recommend it, this tier or class could, in theory, logically justify the entirety of the assessable budget based upon the relative value of the improvements on each tax parcel.

APPORTIONMENT METHOD: READINESS TO SERVE (TIER 2)

Apportionment constructed upon continual readiness to serve is based primarily on this premise: a significant portion of the benefit derived or burden relieved by fire protection services stems from the fact that the fire department maintains its full preparedness whether or not a fire-related distress call is ever received. KFD's preparedness costs are generally those necessary to maintain the readiness of KFD's fire personnel to respond to periodic calls.

Though there is minor variation from year to year, core costs associated with readiness to serve are largely recurring, almost fixed over the course of a budgetary period, because they are strongly associated with wages, salaries, administration, and overhead which support the department's basic manpower infrastructure without regard to the nature of an event. That is, these core costs must be absorbed even when the department's firefighting capabilities remain exclusively in standby mode. In this context, these costs are not an accounting concept. Rather, they represent, or are associated with, a functional concept for purposes of classification in GAI's analysis. Their characterization as fixed, or primarily fixed, serves only to distinguish basic and nominally changing costs correlated to the department's capacity to respond to a fire event or incident.

The KFD stands alert, ready to respond to the potential of a fire and associated basic life support in an emergency event. The constant potential for the outbreak of a fire represents the predominant requirement for service. The scale of this potential, in turn, defines the basic underlying cost of the department's fire infrastructure. Even prior to, or without regard to, an incident - engaged in

training, prevention measures, and educational efforts - KFD's personnel and equipment remain in a ready state.

The emphasis on capacity as a kind of infrastructure that may or may not be called into service differentiates fire protection services from most other services normally offered by local government such as garbage collection or the provision of water and wastewater treatment. In these other examples, demand is generated by discrete system users, is measurable within some level of accuracy, is typically constant, not random or sporadic, and can normally be more accurately programmed in advance. In any case, the immediate provision of these services is not typically required in an emergency circumstance to prevent substantial loss of property or life.

Stated somewhat differently, the core fixed costs associated with readiness to serve logically apply to every parcel of real property in the City and will be incurred absolutely without regard to that parcel's physical character, use, or composition. This position is in contrast to other more variable costs, logically associated with the relative value of improvements assigned to the various tax parcels in the City and can be viewed as periodic.

Most staffing for the KFD stems from procedural specifications, and the associated costs are relatively fixed or predetermined for a budget period. The costs of fuel and equipment damage incurred in response to incidents, on the other hand, are obvious examples of variable costs. Some costs, based on this functional non-accounting concept, may have both fixed and variable characteristics such as periodic capital expenditures which, to sustain a state of readiness, may be expended in a single year or over many years with level, or almost level, debt service.

IDENTIFYING AND APPORTIONING COSTS TO BE ASSESSED FOR READINESS TO SERVE (TIER 2)

In virtually every fire department, labor costs comprise the largest share of total costs on an annualized basis. Such costs are those associated with wages, salaries, general administration, payroll taxes and mandated contributions to retirement. Each year actuaries determine the participation rate to be contributed by firefighters toward pension accounts. Currently, KFD retirement accounts are approximately 76.5 % funded.

The labor costs are relatively determinant based on an expected staffing level and are largely, but not altogether fixed. The mix of labor costs will change materially in Kissimmee over the next few years as an additional shift is added and less overtime pay is expended.

Generally speaking, labor related expenses are the core costs of being continually ready to serve and must be incurred whether a fire event occurs or not. The functional fixed nature of these costs logically can be attributed to the existence of the number of tax parcels and not just their various improvements protected or any other physical characteristics. Thus, sharing these core fixed costs is equitably and reasonably shared by all of the tax parcels which benefit in a

substantially similar degree from the predominant readiness to serve aspect of such costs.

This allocation is further strengthened from an equitable standpoint in that other more variable costs are also apportioned by the relative value of improvements approach in Tier 1.

ILLUSTRATIVE BUDGET

General Structure

An *exemplary* or *illustrative* budget analysis has been prepared for FY 2025-2026 based upon the KFDs actual expenditures for 2024 and anticipated expenditures through the balance of 2025. This information is prepared early as part of the City's own budgeting efforts which will likely be updated or revised later in the year.

This illustrative budget shows how cost and expenses might be parsed or assigned between the two tiers, for assessment purposes, as explained in this letter. Effectively, any budget is a planning tool, and there will be differences in actual and estimated costs. As in previous years, the City's actual budget and its related expenditures will be reconciled but, as in prior years, there will be some deviation between actual and budgeted sums.

As discussed further below, there are various adjustments to the budget based on prior or likely expenditures to assure the assessment does not exceed certain legal boundaries. Among the major adjustments are the assignments of certain line items to projected tiers, the removal of certain items that might violate key principles of assessments intended to benefit property, recognition of prospective capital not recognized in the most recent budget, and other considerations.

The Use of Tier 1 and Tier 2 Together

In the preparation of the proposed budget, any expenses which appeared to be even remotely related to the provision of ALS were eliminated from consideration for assessment to observe the restrictions set forth in Florida case law when analyzing other means of apportionment. Such issues are not likely to be even applicable, given the logic associated with Simplified Fire™. The Simplified Fire™ apportionment methodology contemplated and recommended herein involves use of the two-tiered approach corresponding to any remaining reasonably fixed costs and those costs other than fixed. These costs then provide the framework for the exemplary budget.

By using Tier 2, together along with Tier 1, the City achieves a "blended" approach that achieves better equity and allows policy makers - with enhanced insight and understanding of the community's funding needs - more flexibility in achieving both a reasoned and fair strategy. Although the budget might be plausibly digested by either tier, practical policy and optics suggest that approach would not serve the City as well as using the two tiers in tandem. The combination of both tiers has logical and identified relationships to the benefits, burdens, and costs of the affected parcels, creating a strong, rational, and

proportionate vehicle that can be further linked to, or supplemented by, other legally available funding resources.

It is also well-settled in Florida case law that local governments, should they impose an assessment, are not required to fully fund that service or improvement through the special assessment itself. The local government may determine, entirely in its own discretion, to fund some portion of the overall cost with general fund or other legally available revenues. Two examples of other revenues would be unrestricted carried-forward funds from prior fiscal years or impact fees charged to some new developments that may require the fire department to expend additional resources. Such impact fees often go towards the purchase of a new fire vehicle or the building of a new fire station. To be clear, a local government may not impose an assessment for any capital items otherwise purchased with impact fees. For this reason, capital expenditures from impact fees actually collected must be segregated and expended only the items allowed or identified. As far as GAI's conversations with the City can determine, the costs of at least three future fire stations were not included in the City's last calculations of its impact fee. These costs, however, are addressed in the illustrative budget.

Either of the two assessment tiers can be funded at a rate independent of the other. For example, the City could impose an assessment for 75% of the costs attributable to Tier 1 but collect a lesser or greater percentage of the costs attributable to Tier 2. As a matter of policy or financial flexibility, the City Commission as the local legislative body may find it useful to levy an assessment for the identified core fixed costs in an amount less than the total assessable amount, supporting or offsetting the balance of the same costs through general revenues or other legally available means. The two-tiered methodology described herein is thus also responsive to the need for political flexibility and readily accommodates policy determinations regarding the relevant variables for each tier within the paradigm of legal sufficiency.

Addressing and Removing the Cost of EMS from the Budget Template

The KFD provides first response aid often defined as basic life support ("BLS"). The KFD also provides nominal emergency medical services, either as part of its first response efforts delivered in conjunction with its firefighting activities or to stabilize injured in advance of transport to area hospitals. activities or to stabilize injured in advance of transport to area hospitals. The KFD provides "transport" but the major issue for assessment purposes is the provision of ALS during transport, and the distinction between ALS and BLS discussed further below.

In order to determine the portion of the budget appropriate for recovery through special assessment within the budgetary framework, it is important to emphasize the limitations established by Florida case law regarding emergency medical services. The Florida Supreme Court has determined that ALS services or emergency medical services ("EMS") primarily benefit persons instead of real property and therefore such services, other than first response medical aid routinely delivered by firefighters should likely not be funded through special assessments without statutory support or findings beyond the scope of this

report. To the extent the costs of EMS services, if any, may be reflected in a fire department budget, such costs for a general purpose local government should be isolated from other fire related tasks or responsibilities and funded through means other than special assessments in order to avoid debate as to the case law validity of any fire related special assessment.¹⁰ Legal thoughts on this topic are beginning to shift but this analysis takes the most conservative approach.

In Florida, first response aid is considered one of the primary professional obligations of a trained firefighter, a point made clear by the Florida Supreme Court. Indeed, every fire professional must have a specified minimum number of hours of training related to the provision of such aid. Not atypically, in Florida, first response often takes the form of basic life support provided by firefighters also trained as emergency medical technicians ("EMT"). Such aid is rendered as the first response to those victims, patients, or others confronted with an incident, life-threatening illness, or injury needing immediate stabilization until the patient can be transported and given full medical care by other clinicians.

To these substantive differences in care or service, many firefighters also have EMT certifications. Such certifications are coincidental to their primary mission as first responders, assuring they have the skills and training many departments deem necessary to provide BLS. As well, there are some firefighters certified as paramedics. Paramedics possess enhanced skills more aligned with ALS and requiring a higher level of training and education than that necessary to be an EMT.

Case law acknowledges the potential for integration of duties in a fire rescue unit. However, the costs of any additional training or certifications for both EMTs and paramedics that extend beyond that of the first responder must be recognized and appropriately parsed. These EMS and ALS costs have been excluded. For purposes of assessment, we approach the distinctions among BLS, EMS and ALS thoughtfully and reasonably and consistent with law. Our approach here may be overly conservative.

In the case of Kissimmee, 71 of the total staffing complement maintain the ALS paramedic certification with certification and training carried in the budget. It is only the paramedic training and skill that might be construed as [1] other than a benefit to property and [2] beyond that to address first response aid.

To assure EMS costs and any legal limitations do not bleed into the KFD's budget the analysis fully excludes even the appearance of funding EMS services by further eliminating potential costs associated with ALS training, certification, and selected additional costs, or special pay from any prospective assessment, in addition to contracted or reimbursed transport when ALS services are often required. To present the most conservative position, as well as assure compliance with Florida case law regarding the funding of EMS, those costs would be funded instead by direct revenues received and/or other legally

¹⁰ It is notable that since the Florida Supreme Court's decision in *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (2002), the Legislature has in various circumstances expressly authorized special assessments for "emergency medical services and emergency transport services," section 191.009(2)(b)1., Fla. Stat., or "emergency medical services," section 170.201(1), Fla. Stat.

available means. The remaining balance of the KFD budget would comprise legally assessable costs and be absorbed through the combination of Tier 1 and Tier 2 assessment revenues.

Assessable Costs in the Budget Template

Because of this careful budget analysis, it can be reasoned plausibly and realistically that all costs in the adjusted or remaining KFD budget are appropriate for recovery through special assessments in the manner described in this analysis, including prospective sums for capital beyond those contemplated in the City's impact fee structure.

The use of the adjusted KFD illustrative budget presents a very conservative or excessive exclusion of ALS costs in order to avoid debate as to compliance with somewhat dated case law and tension between that pronouncement and the subsequent inconsistent determinations by the Florida Legislature.

Table 1, prepared for illustrative or exemplary purposes, summarizes the percentage allocation of the entire budget between the two tiers as more fully detailed in the assumed KFD FY 2025-2026 Budget included as Appendix A. The actual budget adopted by the City Commission will likely differ. Regardless, the actual dollar amount, and thus the rates for each tier, will be a policy decision with the total amount funded with any assessments determined by the City.

Table 1: Tier Allocation Reflecting FY 2026 Example Budget (Summary)

				Tier 1		Tier 2	
				Relative Value of Improvements		Readiness to Serve (Per parcel)	
	Full Fiscal Year 2026 Budget	Assessable in Fiscal Year 2026 Budget	Assessable in Fiscal Year 2026 Budget	% of Assessable Budget	\$\$\$ Amount Maximum	% of Assessable Budget	\$\$\$ Amount Maximum
Labor and Ops	24,061,623	21,645,235	90%	22.8%	6,417,168	54.0%	15,228,066
Capital/Debt Service	6,532,524	6,532,524	100%	21.3%	6,000,000	1.9%	532,524
Total	30,594,147	28,177,759	92%	44.1%	12,417,168	55.9%	15,760,590

EXCLUSION OF CERTAIN PARCELS

We have reviewed data prepared by Ennead LLC which reveals there are approximately 24,956 tax parcels within the boundaries of the City that are potentially affected by the analysis and approach outlined. Among these are approximately 435 tax parcels owned by governmental entities which must be excluded since governmentally-owned property used by governments for public

purposes cannot be subject to special assessment.^{11,12} Additional parcels may not benefit from fire protection services or are otherwise inappropriate or infeasible to assess based on physical configuration such as submerged or undevelopable lands. In addition, there are approximately 138 “institutionally-coded” parcels (e.g. churches, non-profits, etc.) which the City may, in its discretion, exempt from the assessment based upon public policy determinations and otherwise fund these exemptions from other legally available resources.

FUNDING EXAMPLES

Due to the expedited consideration of the use of non-ad valorem assessments and timing to employ the efficiency and cost savings of the uniform collection method, funding examples illustrating the two-tiered apportionment approach summarized herein and included in Appendix B, prepared by Ennead LLC, is based upon rates provided by the City using the tax parcel metric for both tiers. The example is provided to further inform and assist in decision-making based upon the assumed budget and an intensive review of the array of tax parcels affected.

OUTLOOK AND POLICY IMPLICATIONS

Going forward into future years, should the City adopt an indexing feature to increase the assessment, as is commonly done to maintain a pace associated with growing costs, subsequent receipts will grow with only limited actions required by the City. Even in the absence of an index, revenue generated by the planned assessment will grow dynamically because of its structure. As new parcels are added to the tax roll, they will automatically be included in the mix of parcels subject to the assessment without affecting the legally required proportionality of the costs and benefits.

Should the State of Florida adopt legislation placing lesser emphasis on property taxes, the benefit and cost relationships outlined in this letter would not change. It would also be reasonable to continue the proposed Simplified Fire™ method for the next several years thereafter with an expectation that the structure outlined in this letter could be maintained with data comparable to that provided by the existing tax tolls. In fact, Florida is among the few states which reassess its property every year. Many states have only periodic reassessments and some have no stated provisions for such actions.

PUBLIC ADMINISTRATION AND POLICY DECISION-MAKING OPTIONS

This letter report strongly supports a layered or tiered assessment strategy from an equitable, legally sufficient, and practical perspective. The two distinct tiers are designed to maximize informed public administration and policy decision-making

¹¹ The estimate of 435 parcels does not include property owned by governmental entities which is leased to third parties for private uses; such leasehold parcels may be subjected to special assessment.

¹² However, whether or not the City may be able to charge governmental properties a user fee or service charge similar to impositions for water, sewer, or solid waste, for fire protection in a comparable amount per tax parcel is beyond the scope of this report.

within the legal context of using valid special or non-ad valorem assessments, and other legally available or general funds.

As a matter of policy or financial flexibility, the City Commission as the local legislative body may find it useful to levy an assessment for the identified core fixed costs in an amount *less* than the total assessable amount, supporting or offsetting the balance of the same costs through general revenues or other legally available means. The apportionment methodology described provides certain flexibility and readily accommodates local policy determinations regarding the relevant variables. Accordingly, the City has the means to proceed to augment the funding of its fire protection related budget in a rational, fair, and reasoned manner.

POLICY DIRECTION AND AUTHORIZATION TO IMPLEMENT

Necessary policy direction and authorization to proceed to implement the approach can be rendered by a directory resolution or similar directive authorizing the City Manager to proceed. Implementation will include a procedural home rule ordinance or resolution. The costs of this work, (including for example, judicial validation, initial, and subsequent extension of the assessment roll along with annual collection and enforcement costs addressed in the applicable work order) can be recovered by the City as assessment program costs and/or inter-fund transfer in future budgets.

Sincerely,
GAI Consultants, Inc.



Owen M Beitsch, PhD, FAICP, CRE
Senior Director

OMB/sb

Attachments: Appendix A - EXEMPLARY LINE-ITEM BUDGET ANALYSIS
Appendix B – FUNDING EXAMPLE
Appendix C – CV BRIEF

cc: Mike Steigerwald, City Manager; Olga Sanchez de Fuentes, City Attorney; Jim Walls, Fire Chief; Tavia Ritchie, Finance Director; Mark G. Lawson P.A., Special Counsel; Ennead LLC, and DTA as approved consultants

APPENDIX A

Table A 1: Tier Allocation Reflecting FY 2026 Example Budget (Detailed)

Illustrative Budget Notes(s) City of Kissimmee Fire Department Potentially Assessable costs						
	Full Fiscal Year 2026 Budget	Assessable in Fiscal Year 2026 Budget	Percentage(s) or Shares of KFD Operations and Capital Assignable or Assessable to Tier 1	Budgeted or Estimated Requirements	Percentage(s) or Shares of KFD Operations and Capital Assignable or Assessable to Tier 2	Budgeted or Estimated Requirements
Labor and Personnel						
Regular Salaries	\$ 10,327,695	\$ 9,582,195	0.0%	\$ -	100.0%	\$ 9,582,195
Overtime	\$ 1,406,373	\$ 1,406,373	100.0%	\$ 1,406,373	0.0%	\$ -
Special pay	\$ 1,341,118	\$ 1,341,118	100.0%	\$ 1,341,118	0.0%	\$ -
Payroll [FICA] Taxes	\$ 1,013,343	\$ 942,409	21.0%	\$ 197,906	79.0%	\$ 744,503
Retirement Contributions	\$ 3,142,965	\$ 2,922,958	21.0%	\$ 613,821	79.0%	\$ 2,309,137
Life and Health Insurance	\$ 1,913,896	\$ 1,779,923	21.0%	\$ 373,784	79.0%	\$ 1,406,139
Workers Compensation	\$ 515,352	\$ 479,277	21.0%	\$ 100,648	79.0%	\$ 378,629
	19,660,742	18,454,253	21.9%	\$4,033,649.57	78.1%	\$ 14,420,603
Operations and Support						
Professional Services	\$ 61,644	\$ 61,644	0.0%	\$ -	100.0%	\$ 61,644
Fee Administration	\$ 150,000	\$ 150,000	0.0%	\$ -	100.0%	\$ 150,000
Other Contract Services	\$ 1,234,649	\$ 99,649	0.0%	\$ -	100.0%	\$ 99,649
Travel And Per Diem	\$ 51,774	\$ 51,774	100.0%	\$ 51,774	0.0%	\$ -
Communication Services	\$ 40,420	\$ 40,420	100.0%	\$ 40,420	0.0%	\$ -
Postage	\$ 2,925	\$ 2,925	100.0%	\$ 2,925	0.0%	\$ -
General Insurance	\$ 437,788	\$ 437,788	0.0%	\$ -	100.0%	\$ 437,788
Building & Grounds			100.0%	\$ -	0.0%	\$ -
Liability Claims			100.0%	\$ -	0.0%	\$ -
Other Equipment Maintenance	\$ 144,263	\$ 144,263	100.0%	\$ 144,263	0.0%	\$ -
Vehicle Maintenance	\$ 529,889	\$ 529,889	100.0%	\$ 529,889	0.0%	\$ -
Printing	\$ 7,768	\$ 7,768	100.0%	\$ 7,768	0.0%	\$ -
Recruitment			100.0%	\$ -	0.0%	\$ -
Office Supplies	\$ 14,759	\$ 14,759	100.0%	\$ 14,759	0.0%	\$ -
Operating Supplies	\$ 530,532	\$ 530,532	100.0%	\$ 530,532	0.0%	\$ -
Cleaning Supplies	\$ 28,350	\$ 28,350	100.0%	\$ 28,350	0.0%	\$ -
Chemical Supplies	\$ 34,750	\$ 34,750	100.0%	\$ 34,750	0.0%	\$ -
Tools, Equipment & Furniture	\$ 166,800	\$ 166,800	100.0%	\$ 166,800	0.0%	\$ -
Technology Equipment	\$ 65,300	\$ 65,300	100.0%	\$ 65,300	0.0%	\$ -
Uniforms	\$ 388,711	\$ 388,711	100.0%	\$ 388,711	0.0%	\$ -
Fuel	\$ 213,290	\$ 213,290	100.0%	\$ 213,290	0.0%	\$ -
Special Function	\$ 10,747	\$ 10,747	100.0%	\$ 10,747	0.0%	\$ -
Books & Publications	\$ 15,889	\$ 15,889	100.0%	\$ 15,889	0.0%	\$ -
Dues, Subscript, Memberships	\$ 10,910	\$ 10,910	100.0%	\$ 10,910	0.0%	\$ -
Subscription-Based Software	\$ 68,060	\$ 68,060	100.0%	\$ 68,060	0.0%	\$ -
Training	\$ 191,664	\$ 116,764	50.0%	\$ 58,382	50.0%	\$ 58,382
Subtotal	\$ 4,400,882	\$ 3,190,982	74.7%	\$2,383,518.79	25.3%	\$ 807,463
Labor and Operations	24,061,623	21,645,235	96.6%	\$6,417,168.36	3.0%	\$15,228,066
Capital outlays or Reserves						
Debt Service	532,524	532,524	0.0%	\$ -	100.0%	\$ 532,524
Other	6,000,000	6,000,000	100.0%	\$ 6,000,000	0.0%	\$ -
Subtotal	6,532,524	6,532,524	91.8%	\$6,000,000.00	8.2%	\$ 532,524
TOTAL	30,594,147	28,177,759	44.1%	\$ 12,417,168	55.9%	\$ 15,760,590

These are gross expenditures only and do not consider reserves, carry overs, potential receipts, grants, transfers, or other revenue that may become available.

APPENDIX B

Table B 1: Funding Examples [Prepared by Ennead LLC]

Example: FY 2025-26 rates generating gross revenue of \$6,308,348 and net assessment revenue of \$6,136,466¹³.

Net amount recovered via Tier 1 of the assessment (relative value of improvements):	\$	3,561,761
Net amount recovered via Tier 2 of the assessment (readiness to serve per parcel):	\$	2,574,705
Total amount recovered from Tier 1 & Tier 2 & Admin/Collection Cost:	\$	6,136,466
Proposed Rates:		
<i>\$0.56 per \$1,000 in Relative Value of Improvements</i>		
<i>\$105.00 per Parcel</i>		
"Vacant (Unimproved)" with Improvement value = \$0.00		
Tier 1 assessment (relative value of improvements) =	\$	0.00
Tier 2 assessment (per parcel) =	\$	105.00
Base Annual Assessment =	\$	105.00
"Average" SER Improvement value = \$244,975		
Tier 1 assessment (relative value of improvements) =	\$	137.19
Tier 2 assessment (per parcel) =	\$	105.00
Base Annual Assessment =	\$	242.19
Improvement value = \$500,000		
Tier 1 assessment (relative value of improvements) =	\$	280.00
Tier 2 assessment (per parcel) =	\$	105.00
Base Annual Assessment =	\$	385.00
Improvement value (All Governmentally coded) = \$225,369,500		
Tier 1 assessment (relative value of improvements) =	\$	126,206.92
Tier 2 assessment (435 parcels) =	\$	45,675.00
Base Annual Assessment =	\$	171,881.92
Improvement value (All Institutionally coded) = \$113,162,600		
Tier 1 assessment (relative value of improvements) =	\$	63,371.06
Tier 2 assessment (138 parcels) =	\$	14,490.00
Base Annual Assessment =	\$	77,861.06

¹³ Governmentally-owned property cannot be subject to special assessments. The "cost" of exempting governmentally-coded parcels at the proposed rates shown is approximately \$171,882. Institutionally-coded parcels may be exempted by policy. The "cost" of exempting such parcels at the proposed rates shown is approximately \$77,861. Net revenue, exempting only governmentally owned parcels, is approximately \$6,136,466.

APPENDIX C

Curriculum Vitae [Summary]

Owen M. Beitsch, PhD, FAICP, CRE

Senior Director, Economic and Real Estate Advisory Services,
Community Solutions Group of GAI Consultants

Education

Masters of Urban and Regional Planning, Florida State University
PhD Public Affairs, University of Central Florida

Registrations/Certifications

Fellow, American Institute of Certified Planners (AICP)
Counselor of Real Estate
Florida Real Estate License: FL 1993, #SL595584

Skills

Redevelopment Planning
Public Finance
Economic Analysis
Market Analysis
Developer Negotiations
Public – Private Partnerships

Affiliations, Past and Current

American Institute of Certified Planners
American Society of Real Estate Counselors
Orlando Neighborhood Improvement Corporation, Chairman
Associate Editor, Real Estate Issues
Xentury City Community Development District, Chairman
Orlando Housing Authority, Commissioner
Affordable Housing Work Group, Florida Chapter of the American Planning Association
Palm Beach Economic Council Housing Task Force
Mayor's Housing Advisory Panel, City of Orlando
The City of Winter Park, FL Planning and Zoning Board
The City of Winter Park, FL Economic Advisory Board
Winter Park Health Foundation

Academic Associations

University of Central Florida
▪ Adjunct Faculty [Land use law, Land use economics]
▪ Professor in Residence

Awards

University of Central Florida, Outstanding Alumni Award (2011)
Ballard Award, Recognition by Real Estate Issues for quality of research and writing (2011)
University of Central Florida, Recognition of Academic Excellence (2008)

Dr. Beitsch has been active in the management and execution of complex studies for public and private clients for several years. His particular interest centers on housing and development issues confronting downtown and other urban areas. He has had a leadership role in the Tampa Downtown Partnership and is a founding member of the Orlando Neighborhood Improvement Corporation, where he served as Chairman for 4 years.

He recently concluded 8 years of service as a member of the Orlando Housing Authority Board of Commissioners. As a resident of Winter Park, he just ended his tenure as assistant chair of the City's Economic Advisory Board while also serving on other ad hoc committees exploring policy issues for both Orlando and Winter Park, Florida. He is currently the elected chair of the Xentury City Community Development District, which oversees a major tourist area, proximate to Disney World. He is also a member of the Planning and Zoning Board in Winter Park, FL.

Dr. Beitsch was asked to join the Counselors of Real Estate in 1990, a group only open by invitation which focuses on valuation issues. He served for several years on the group's editorial board and was assistant editor of "Real Estate Issues", the organization's refereed journal. In 2010, he was named a Fellow in the American Institute of Certified Planners, the highest honor bestowed in the urban planning profession and awarded to only about 3 percent of those achieving certification (American Institute of Certified Planners [AICP]). He was named as an Outstanding Alumnus of University of Central Florida's College of Health and Public Affairs (COHPA) in 2011 and has remained active as a member of the urban planning faculty since 1996.

Professional Experience

Highlights

- Helped the City of Orlando develop a housing incentive program, focusing on offsets to parking costs and resulting in the first rental housing to be built in the city center in almost 20 years.
- Prepared documentation and cost allocation studies for the first schools in Florida to be funded through the state's statutes enabling Educational Benefit Districts.
- Supported the strategy, closure, and ultimate redevelopment of Orlando's Naval Training Center, now Baldwin Park, one of the nation's most recognized neo-traditional development (NTD) communities and the prototype offered by the Navy as the benchmark by which redeployed installations are evaluated.
- In conjunction with the Orlando Neighborhood Improvement Corporation (ONIC), helped secure the sale and conversion of several hundred units of military housing for private use. At the time, this project represented the state's largest redevelopment initiative focused exclusively on housing.
- Supported planning and disposition of Florida's Bay County Airport, allowing capital freed through the transaction to be applied to a substantially larger airport, enhancing the county's goals of economic development.
- Selected by Florida Department of Transportation (FDOT) to identify and codify best practices for engaging the private sector in major transportation initiatives.
- Provided economic analysis supporting Florida East Coast Railroad's privately funded high-speed rail proposal.
- Helped develop the station prototype for FOX, Florida's first high-speed rail consortium.
- Helped the City of Orlando to secure private capital for an interchange constructed near Universal Studios, applying a tandem special assessment district and community redevelopment area.
- Helped provide the financial underpinnings supporting rail or circulator systems in Tampa, Atlanta, Miami, and Orlando by aligning city goals with appropriate land use and entitlement strategies.

Policy or Redevelopment Planning

Naval Training Center, Orlando, FL; closure and negotiations

Inclusionary Housing, Miami, FL; ordinance and program reviews

State of Florida Office Protocol; policy document establishing procedures and provides for the acquiring of office space

High Speed Rail, Orlando, FL; strategic real estate analysis

Orlando Sports District, Orlando, FL; strategy for developing a master plan focused on Orlando's Citrus Bowl

West Palm Beach Airport, West Palm Beach, FL; development strategy for airport authority acquisition area

Universal Studios, Orlando, FL; tax increment analysis for proposed improvement

district Orange County Housing Authority, Orlando, FL; housing relocation and redevelopment plan Japanese National Railroad, Orlando, FL; high-speed rail corridor study

Housing

Orlando Utilities Commission, Orlando, FL; financial analysis for proposed apartments Celebration, Kissimmee, FL; market and financial analysis for Disney planned resort housing

Magnolia Ranch, Kissimmee, FL; market and financial analysis for Disney planned primary community Perdido Bay, Pensacola, FL; market analysis for existing resort community

Healthcare Facilities

Orlando Regional Healthcare System, Orlando, FL; strategic plan associated with downtown campus expansion
Florida Hospital, Orlando, FL; strategic plan associated with downtown campus expansion
SantaFe HealthCare/AvMed, Gainesville, FL; reuse analysis for existing campus master plan
University of Central Florida Medical School, Orlando, FL; economic impact analysis

Meeting and Other Public Assembly Facilities

Orange County Convention and Civic Center, Orlando, FL; market and financial analysis
Rhode Island Convention Center, Providence, RI; market, financial and economic analysis; developer negotiations
Broward County Convention Center, Ft. Lauderdale, FL; market, financial and economic analysis; developer negotiations
Washington State Convention Center, Seattle, WA; delegate expenditure survey
Savannah Convention Center, Savannah, GA; market and financial analysis

Commercial

Village West, Kansas City, Kansas; financing
plan Orlando Central Park, Orlando, Florida;
strategic plan Lockheed-Martin, Orlando, Florida; strategic plan
Daytona Rising, Daytona, Florida; feasibility analysis for speedway retail complex
Universal Studios, Orlando, Florida; valuation for interchange financing
Orlando International Airport, Orlando, Florida; feasibility analysis for industrial facility, ongoing advising services

Recreational or Special Use

New England Aquarium, Boston, Massachusetts; market and financial analysis for proposed expansion
Tampa Port Authority, Tampa, Florida; leasehold negotiations with proposed Florida Aquarium
Disney Development, Orlando, Florida; concept plan for evening recreational facilities
Audubon Society, Yeehaw Junction, Florida; market analysis for proposed wildlife sanctuary

Major Publications

Beitsch, O. and Kohler, T. (2017). The revolution, part II. . *Real Estate Issues*
Beitsch, O., Crotty, M. and Kohler, T. (2017 in press). Planning strategically for redevelopment. Tallahassee: Florida Redevelopment Association.
Beitsch, O. (2015). Private P-3's and economic development: The role of plans, appearing in *Financing of Public Transportation Infrastructure: Utilizing Public-Private Partnerships*, L. Martin and W. Lawther (editors). Lanham, MD: Rowman and Littlefield.
Seidel, V. & Beitsch, O. (March, 2014) Evaluating coastal real estate value vs. risk in the wake of sea level rise. *Real Estate Issues*.
Beitsch, O. (November, 2013). The consequences of tax exempt debt for private real estate development: The case of the Villages. *Real Estate Issues*.
Beitsch, O. & Kohler, T. (2010). Creating and using redevelopment incentives. Tallahassee: Florida Redevelopment Association.
Beitsch, O. (2009). Not in our backyard. Plans, planners, regulators, and the new redlining. *Real Estate Issues*.

- Beitsch, O. & Lawther, W. (2008). *Accountability in privatization of infrastructure* [Monograph]. Distributed at SECOPA: Orlando.
- Beitsch, O. (2005). *Democratic voices speaking loudly: Does public participation yield accountability in special purpose governments?* Orlando, Florida: University of Central Florida.
- Solin, L., Withers, B., Beitsch, O. Fish, F. et al (1997). *Professional practice manual*. Chicago: American Planning Association.
- Owen, W. and Beitsch, O. (1997). An introduction to the concept of sports facilities as tools for economic activity. *Real Estate Issues*. April.
- Beitsch, O. (1994). Market analysis, appearing in *McGraw-Hill Real Estate Development Handbook*, R. Irwin (editor). Los Angeles: McGraw-Hill.
- Beitsch, O. (1992). Funding infrastructure, an overview. *Real Estate Finance*. Winter.
- Beitsch, O. (1991). Aquarium revenue support new development. *Urban Land*, February.

Other articles

- Beitsch, O. (2015). Road to Recovery IV: America is Grounded, appearing in GAI blog at http://gaiconsultants.com/resources/featured_stories/
- Beitsch, O. (2014). The Metropolitan Revolution: How Cities and Metros are Fixing our Broken Politics and Fragile Economy, (Book Review). *Real Estate Issues*.
- DeLong, T. & Beitsch, O. (2013). The current state of Florida's economy: When will it recover? *Florida Planning*. Summer.
- Beitsch, O. (2012). Florida's ad valorem tax stifles growth. *Orlando Sentinel*. July 24.
- Beitsch, O. (2011). Tax policy and the current state budget. *Orlando Business Journal*. May 6.
- Beitsch, O. (2011). One dimensional analysis. [Commentary]. *Planning Magazine*. February.
- Beitsch, O. (2009). Barriers to privatization. [Commentary]. *Planning Magazine*. January.
- Beitsch, O. (2008). Property taxation, rhetoric and reality in Florida: The unchanged burden. *Florida Planning*. January.
- Beitsch, O. (1988). *Market Profiles*. Washington, D.C.: Urban Land Institute.
- Beitsch, O. (1987). *Market Profiles* Washington, D.C.: Urban Land Institute.
- Beitsch, O. (1986). A warm welcome for meetings. *Orbus*, September.

Principal Citations and References

- Chaffin, L.Y. (2013). *The War Against Joblessness: US Intervention in State Labor Markets in Response to Economic Recessions*.
- Chen, C. A., Berman, E. M., West, J. P., & Eger III, R. J. (2013). Community Commitment in Special Districts. *International Public Management Journal*.
- Berman, E & West, J. (2012). Public values in special districts: A survey of managerial commitment. *Public Administration Review*. January /February.
- Richardson, S. A., & Richardson, S. A. (2010). *Assessing the economic justification for government involvement in sports facilities and events in New Zealand: a thesis presented in partial fulfillment of the requirements for the degree of Doctor of Philosophy in Economics*. Massey University, Manawatu campus: New Zealand.
- Kilinc, G. et al. (2009). *Planning ethics at local level*. Yucetepe Ankara Turkey: Council of Ethics for the Public Service of the Republic of Turkey.
- Cordery, C. (2008). *Dimensions of accountability: Voices from New Zealand primary health organizations*. Wellington, New Zealand: Victoria University.
- Berman, E. (2006). *Performance and productivity in public and nonprofit organizations*. Armonk, New York: ME Sharpe Inc.
- Velt, T. (2005). A prescription for work. *Texture Magazine*. January.

Keshock, C. (2004). *The effects of economic impact information on the attitudes of potential sports sponsors operating in mid-size and small college communities*. Tallahassee: Florida State University.

Markus, P. (2002). *Forms of co-financing of the stadium in German professional soccer: An institutional economics based, model-theoretic study*. Tuebingen, Germany: Mohr Siebeck

Allen, M. (2000). Smoothing wrinkles in the spread: Special assessment issues. *Appraisal Journal* April.

Steele, C. (2000). *The effect of baseball's arrival on an African American community: A study of contested terrain*. Santa Barbara, CA: Fielding Institute.

Major Presentations (Selected)

Trends or short-term events, Florida Eminent Conference (2024).

How does the real market compare to the real estate market? Florida Eminent Conference (2023).

Trends in [motel] conversions, Florida Chapter of American Planning Association, State Conference (2022).

Celebrating planning, Florida Chapter of American Planning Association, State Conference (2022).

Planning officials training [trends], Florida Chapter of American Planning Association (2019-2025).

Financial sustainability, University of Central Florida Research Conference (2019).

Real estate analysis for planners: A short course, Pennsylvania Chapter of American Planning Association, State Conference (2018).

How do we accommodate ground floor retail? Florida Chapter of American Planning Association, State Conference (2017).

Real estate finance: A very short course for planners, Pennsylvania Chapter of American Planning Association, State Conference Association (2017).

The emerging models for public-private partnerships in Florida, Florida Chapter of American Planning Association, State Conference Association (2013).

Value changes in corridors, Florida Chapter of American Planning Association, State Conference Association (2013).

The community development district in Florida; What is its future role in financing? Florida Chapter of American Planning Association, State Conference Association (2013).

Public-private partnerships in transition, American Planning Association, National Conference (2013).

When public-private partnerships may not be beneficial, Florida Chapter of American Planning Association, State Conference Association (2011).

Trends: Economics, demographic, and infrastructure, Urban Land Institute, Orlando Conference (2010). Incubators and their role in economic development, Florida Chapter of American Planning Association, State Conference Association (2010).

Private capital for infrastructure, International Downtown Association, National Conference (2009).

Privatization of infrastructure and services, Florida Chapter of American Planning Association, State Conference (2009).

Accountability in privatization of infrastructure, Southeast Conference of Public Administrators (2008).
Linking planning, financing and policy for affordable housing, Florida Chapter of American Planning Association, State Conference (2008).
And how to achieve affordable housing? Urban Land Institute, Orlando Conference (2008).
Capital and infrastructure in the era of Strand, Urban Land Institute, Tampa Conference (2008).
Florida's changing demographics, Florida Association of Building Officials, State Conference (2006).
Land valuation strategies, NASA Real Estate and Administrative Managers, National Conference (2004).
Impacts of transit oriented design in real estate development, Florida Chapter of American Planning Association, State Conference (1998).
Techniques of population estimates and projections, Florida Chapter of American Planning Association, State Conference Association (1997).
Tax increment: trends and applications, American Planning Association, National Conference (1996).
Sports facilities in public planning, American Society of Landscape Architects, National Conference (1995).