MOTION:

**GERLACH** 

SECOND:

**DUFFY** 

May 28, 2024 Regular Meeting Ordinance No. 24-07

RE:

Establishing a Citywide Fire District and Setting a Fire District Tax Rate of \$0.01

per \$100.00 of Assessed Value on Real Property

ACTION:

APPROVED: Ayes: 7; Nays: 0

FIRST READ: April 23, 2024

SECOND READ:\_\_\_\_

May 28, 2024

#### Sec. I. Introduction.

Section 27-23.1 of the Code of Virginia authorizes local governing bodies to establish fire districts and to levy an annual tax on the assessed value of property within those districts in order to provide funding for the maintenance and operation of fire departments.

The purpose of this ordinance is to establish a fire district citywide to support the provision of emergency services and to set a district tax rate for fiscal year 2025. The City Council held a duly advertised public hearing on the levy of a fire tax on April 23, 2024. Council finds it necessary to levy this tax in conjunction with the fiscal year 2025 budget in order to meet the public safety needs of the City with regard to protection of life and property from damage or loss by fire, illness, or injury.

Therefore, it is hereby ordained by the City Council of the City of Fredericksburg, Virginia as follows:

# Sec. II. City Code Amendment.

City Code Chapter 42, "Fire Prevention and Protection," is hereby amended as follows to add a new Article VI, entitled "Fire District."

# **ARTICLE VI Fire District**

# § 42-600 Establishment of Citywide Fire District

The City of Fredericksburg Fire District is established pursuant to Code of Virginia §§ 27-23.1 for the purpose of taxation to support the operation and maintenance of the Fredericksburg fire department, which provides fire suppression and emergency services to protect life and property and promote the health, safety, and welfare of the residents of the City.

§ 42-601 Boundaries.

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The City of Fredericksburg Fire District consists of all the area within the territorial limits of the City.

§ 42-602 Levy and collection of tax.

Annually, the City Council may set the rate for a special tax to be levied on real property within the City of Fredericksburg Fire District in conformance with the procedures for setting other City property taxes. The treasurer shall collect the special taxes levied within the district in the same manner as he or she collects other city property taxes. All taxes levied and collected pursuant to this section shall be kept in a separate fund and used to pay the costs of maintaining and operating a fire department within the district.

Sec. III. Fire Tax Levied.

Beginning July 1, 2024, and continuing thereafter until modified by City Council, there is hereby imposed and levied on all real estate and improvements thereon in the City of Fredericksburg Fire District not exempt from taxation a tax of one cent (\$0.01) for every one hundred dollars (\$100.00) of assessed value, for the purpose of maintaining and operating a fire department within the district.

Sec. IV. Effective date.

This Ordinance will be effective July 1, 2024.

Votes:

Ayes: Devine, Frye, Duffy, Gerlach, Graham, Holmes, Mackintosh

Nays: None

Absent from Vote: None
Absent from Meeting: None

Approved as to form:

Kelly J. Lackey, City Attorney

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# Clerk's Certificate

I, the undersigned, certify that I am Clerk of Council of the City of Fredericksburg, Virginia, and that the foregoing is a true copy of <u>Ordinance No. 24-07</u> duly adopted at a meeting of the City Council meeting held <u>May 28, 2024</u> at which a quorum was present and voted.

Tonya B. Lacey, MMC Clerk of Council