

**Government Services Group, Inc.***Dedicated to solving funding and service delivery issues in the public sector*

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January 19, 2001

**VIA FACSIMILE TRANSMISSION**

Mr. Walter Gossett  
County Coordinator  
Nassau County  
3163 Bailey Road  
Fernandina Beach, FL 32035

Re: Nassau County (County): Fire Rescue Assessment Project

Dear Walt:

It was a pleasure to meet with you and Mike Mullin to discuss the fire rescue assessment project on January 17, 2001. As you know, in November 1999, Nabors, Giblin & Nickerson, P.A. (NG&N) and Government Services Group, Inc. (GSG) were engaged to assist the County in the development of an assessment program to fund fire rescue services. Phase One of the project, which was the development of proforma rates, was initiated in February 2000. Tasks 1 through 4 of Phase One were completed.

In June 2000, the Fourth District Court of Appeal (DCA) rendered a decision in the case of SMM Properties, Inc. v. City of North Lauderdale, Case No. 4D98-3525. The Fourth DCA concluded that emergency medical services do not provide a special benefit to property. The court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property. Because of the Fourth DCA decision, the County suspended further work on the fire rescue assessment program until Fiscal Year 2000-01 to provide time for more analysis to address the recent court decision.

As you requested at our meeting, GSG will provide the County with a 2-3-page memorandum documenting the work effort completed in Tasks 1 through 4 of Phase One, including the fire call database developed by GSG by February 5, 2001. As we discussed, although Tasks 1 through 4 were conducted last year, due to the recent Fourth DCA decision, GSG will need to conduct these tasks again this year within the framework of the new case law. However, there will be no additional fees to re-do this work effort.

I have prepared a revised critical events schedule for the upcoming fiscal year. The enclosed critical events schedule assumes that we will receive notice to proceed by January 22, 2001. Of course, the County's immediate notice to proceed with this

**APPROVED** *Notice to Proceed*

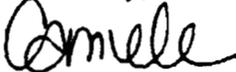
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Walter D. Gossett  
January 19, 2001  
Page 2

project will allow NG&N and GSG the time to provide a more thoughtful approach to the project.

Please call me if you have any questions or need further information regarding our project approach or the proposed critical events schedule. We look forward to working with Nassau County in the near future.

Sincerely,



Camille S. Gianatasio

/cg

Enclosure

## NASSAU COUNTY FIRE ASSESSMENT CRITICAL EVENTS SCHEDULE

<b>EVENT</b>	<b>DATE</b>
Notice to Proceed	January 22, 2001
GSG provide Assessment Report to NG&N	April 18, 2001
NG&N provides comments to GSG	April 23, 2001
Draft Assessment Report to County Staff	April 25, 2001
Draft Ordinance authorizing imposition of non-ad valorem assessments and provide to GSG	April 25, 2001
GSG provides comments re: Ordinance	May 2, 2001
County Staff provides comments re: Report	May 2, 2001
Final Assessment Report to County Commission	May 7, 2001
NG&N provides draft Ordinance to County	May 7, 2001
Workshop with County Commission re: Report	May 14, 2001
Comments from County staff re: Ordinance	May 14, 2001
NG&N provides Ordinance to County for agenda deadline	May 21, 2001
Deadline for newspaper for Ordinance advertisement (NG&N to County)	May 21, 2001
Advertise Ordinance	May 31, 2001
Public Hearing to adopt Ordinance authorizing imposition of non-valorem assessments	June 11, 2001
Develop Assessment Roll	June - July 2001
Property Appraiser provides assessment information	June 1, 2001
NG&N Draft Initial Assessment Resolution to GSG	June 1, 2001
Calculate Final Assessment Rates	June 8, 2001
GSG provides comments re: Initial Assessment Resolution	June 8, 2001
GSG Drafts First Class Notice package	June 15, 2001
NG&N provides draft Initial Assessment Resolution to County	June 15, 2001
County provides comments on Initial Assessment Resolution	June 22, 2001
NG&N provides Initial Assessment Resolution to County for agenda deadline	June 29, 2001
County Commission adopts Initial Assessment Resolution	July 9, 2001

<b>EVENT</b>	<b>DATE</b>
Print and stuff First Class Notices	July 10 -22, 2001
NG&N Draft Final Assessment Resolution to GSG	July 11, 2001
GSG transmits published notice reminder letter to County	July 13, 2001
GSG provides comments re: Final Assessment Resolution	July 13, 2001
Publication Deadline for the Notice of Public Hearing	July 16, 2001
NG&N provides draft Final Assessment Resolution to County	July 20, 2001
NG&N provide agreement with Property Appraiser and Tax Collector	July 20, 2001
Publish Notice of Public Hearing to adopt Final Assessment Resolution	July 23, 2001
Mail First Class Notices to affected property owners	July 23, 2001
County provides comments to NG&N	July 27, 2001
Agenda Deadline for submittal of Final Assessment Resolution	August 3, 2001
Public Hearing to adopt Final Assessment Resolution	August 13, 2001
Test tape of Non-Ad Valorem Assessment Roll to Nassau County Tax Collector	August 27, 2001
County certifies Non-Ad Valorem Assessment Roll to Nassau County Tax Collector	By September 15, 2001