### RESOLUTION NO. 080035

Passed June 9, 2	800
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A RESOLUTION OF THE CITY OF GAINESVILLE, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF GAINESVILLE, FLORIDA; DESCRIBING THE METHOD OF ASSESSING FIRE SERVICES ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF GAINESVILLE; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE; PROVIDING FOR SEVERABILITY AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of Ordinance No. 070623 (hereinafter referred to as "the Ordinance"), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Building Area" means the total actual area of a Building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the City.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes and the Improvement Codes.

"Commercial Property" means those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes specified in Appendix C.

"Cost Apportionment" means the apportionment of the Fire Services Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 6 of this Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire services as reflected in the Fire Services Incident Reports in the State Database under the methodology described in Section 6 of this Initial Assessment Resolution.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the City, attached hereto as Appendix D.

"Dwelling Unit" means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes for

residential purposes.

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- 2 "Emergency Medical Services" means those services recorded in Incident
- 3 Reports that assign a "type of situation found code" of 300, 30001, 300010 300019,
- 4 30002, 300020 30029, 30003, 300030 300035, 30004 30009, 311, 324, and 381. The
- 5 "type of situation found codes" are attached hereto as Appendix A.
- "Emergency Medical Services Cost" means the amount, other than first response
- 7 medical rescue services, determined by the City Commission to be associated with
- 8 Emergency Medical Services.
- 9 "Estimated Fire Services Assessment Rate Schedule" means that rate
- schedule attached hereto as Appendix E and hereby incorporated herein by reference,
- specifying the Fire Services Assessed Costs determined in Section 8 of this Initial
- 12 Assessment Resolution and the estimated Fire Services Assessments established in
- 13 Section 8 of this Initial Assessment Resolution.
- "Fire Services Assessed Cost" means the Fire Services Assessed Cost as
- defined in the Ordinance, as qualified by the following:
- 16 (1) In the event the City also imposes an impact fee upon new growth or
  - development for fire services related capital improvements, the Fire Services Assessed Cost
  - shall not include costs attributable to capital improvements necessitated by new growth
- or development that will be paid by such impact fees.
- 20 (2) In no event shall the Fire Services Assessed Cost include any amount
- 21 attributable to the Emergency Medical Services Cost.
- "Fire Services Incident Reports" means those Incident Reports that do not
- record Emergency Medical Services.

- "Fixed Property Use Codes" mean the property use codes used by FFIRS as specified in Appendix B attached hereto and incorporated herein by reference.
- "FFIRS" means the Florida Fire Incident Reporting System maintained by theFlorida State Fire Marshal.
- "Improvement Codes" mean the building use codes assigned by the Property
  Appraiser to Tax Parcels within the City as specified in Appendix C attached hereto and
  incorporated herein by reference.
- 8 "Incident Report" means an individual report filed with the Florida State Fire
  9 Marshal under FFIRS.

- "Industrial/Warehouse Property" means those Tax Parcels with a Code

  Description designated as "Industrial/Warehouse" in the Improvement Codes specified in

  Appendix C.
- "Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes specified in Appendix C.
  - "Mixed Property" means a Tax Parcel that contains buildings whose use descriptions are capable of assignment under a Code Description in the Improvement Codes in more than one property use category.
- "Non-Residential Property" means, collectively, Commercial Property, Industrial/Warehouse Property and Institutional Property.
- "Parcel Apportionment" means the further apportionment of the Fire Services
  Assessed Cost allocated to each Property Use Category by the Cost Apportionment
  among the Tax Parcels under the methodology established in Section 7 of this Initial
  Assessment Resolution.

- "Property Use Categories" mean, collectively, all categories of Residential

  Property and all categories of Non-Residential Property.
- "Residential Property" means those Tax Parcels with a Code Description
  designated as either single family or multi-family in the Improvement Codes specified in
  Appendix C.
- "State Database" means the incident data specific to the City derived from the FIRS Incident Reports maintained by the Florida State Fire Marshal.
- "Tax Parcel" means a parcel of property located within the City to which the
  Property Appraiser has assigned a distinct ad valorem property tax identification number.

#### SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

- (A) Upon the imposition of a Fire Services Assessment for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide fire services, facilities, and programs shall be funded by legally available City revenues other than Fire Services Assessment proceeds.
- (B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.
- SECTION 4. IMPOSITION AND COMPUTATION OF FIRE SERVICES ASSESSMENTS. Fire Services Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Services Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.
- SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Services Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled "City of Gainesville, Florida, Fire Services Assessment Memorandum, May 2008" prepared by Government Services Group, Inc. which is hereby incorporated herein by reference.

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(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Services Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in

Section 1.04 of the Ordinance are hereby ratified and confirmed.

- (B) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.
- (C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

#### **Cost Apportionment**

- (D) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of <u>City of North Lauderdale v. SMM Properties</u>, <u>Inc.</u>, 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Services Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.
- (E) Apportioning the Fire Services Assessed Cost among classifications of improved property based upon historical demand for fire services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received.
  - (F) The Fire Services Incident Reports are the most reliable data available to

determine the potential demand for fire services from property use and to determine the benefit to property use resulting from the availability of fire services to protect and serve Buildings located within Assessed Property and their intended occupants. There exist sufficient Fire Services Incident Reports that document the historical demand for fire services from Assessed Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Services Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages that were determined by an examination of Fire Services Incident Reports is a fair and reasonable method to apportion the Fire Services Assessed Costs among the Property Use Categories.

- (G) As a result of the urbanized character of the City, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the Fire Services Assessed Costs to vacant property and the Fire Services Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.
- (H) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Services Incident Reports documenting fire services provided to non-specific property uses.

# **Residential Parcel Apportionment**

- (I) Neither the size nor the value of Residential Property determines the scope of the required fire services response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.
- (J) Apportioning the Fire Services Assessed Cost for fire services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

# **Non-Residential Parcel Apportionment**

(K) The separation of Non-Residential Property Buildings by actual square footage and property use is fair and reasonable for the purpose of Parcel Apportionment because the demand for Fire Services is determined and measured by the actual square footage and property use of structures and improvements within benefited parcels.

#### SECTION 6. COST APPORTIONMENT METHODOLOGY.

- (A) Using data from the Fire Services Incident Reports related to the type of calls and physical location of each call, the City assigned fire services incidents to specific properties located within the City.
- (B) Based upon such assignment of Fire Services Incident Reports to specific properties, the number of Fire Services Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Services Incident Reports allocated to each Property Use Category bear to the total number of Fire Services Incident Reports documented for all Property Use Categories within the sampling period.

(C) Appendix C contains a designation of Code Descriptions by Property Use Category with the Improvement Codes. Such correlation between Code Descriptions by Property Use Category on the Fire Services Incident Reports and the Improvement Codes is necessary to allocate the historical demand for fire services as reflected by the Fire Services Incident Reports for Tax Parcels on the Tax Roll within the Property Use Categories.

- (D) Appendix D contains a designation of Code Descriptions by Property Use Category with the DOR Codes. Such correlation between Code Descriptions by Property Use Category on the Fire Services Incident Reports and the DOR Codes is necessary to allocate the historical demand for fire services as reflected by the Fire Services Incident Reports for a limited number of Tax Parcels on the Tax Roll within the Property Use Categories because the DOR Codes are more accurate to determine such correlation.
- (E) The Demand Percentage for each Property Use Category was then applied to the Fire Services Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Services Assessed Costs allocated to each individual Property Use Category.

# SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

- (A) The apportionment among Tax Parcels of that portion of the Fire Services Assessed Costs allocated to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment Methodology described and determined in Appendix F, which Parcel Apportionment Methodology is hereby approved, adopted, and incorporated into this Initial Assessment Resolution by reference.
- (B) It is hereby acknowledged that the Parcel Apportionment Methodology described and determined in Appendix F is to be applied in the calculation of the estimated

Fire Services Assessment rates established in Section 8 of this Initial Assessment Resolution.

# SECTION 8. DETERMINATION OF FIRE SERVICES ASSESSED COSTS; ESTABLISHMENT OF INITIAL FIRE SERVICES ASSESSMENTS.

- (A) The Fire Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2008, is the amount determined in the Estimated Fire Services Assessment Rate Schedule. The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Services Assessed Cost. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from legally available City revenue other than Fire Services Assessment proceeds.
- (B) The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2008. No portion of such Fire Services Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Services Assessed Costs is attributable to the Emergency Medical Services Cost.
- (C) The estimated Fire Services Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2008, as provided in Section 9 of this Initial Assessment Resolution.

(D) The estimated Maximum Assessment Rates specified in the Estimated Fire Services Assessment Rate Schedule are hereby established.

#### **SECTION 9. ASSESSMENT ROLL.**

- (A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year beginning October 1, 2008, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through Fire Services Assessments in the manner set forth in this Initial Assessment Resolution.
- (B) A copy of this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.
- (C) It is hereby ascertained, determined, and declared that the method of determining the Fire Services Assessments for fire services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Cost among parcels of Assessed Property located within the City.
- SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on July 16, 2008, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, at which time the City Commission will receive and consider any comments on the Fire Services Assessments

- from the public and affected property owners and consider imposing Fire Services

  Assessments.
- SECTION 11. NOTICE BY PUBLICATION. The City Manager shall publish a notice of
  the public hearing authorized by Section 10 hereof in the manner and time provided in
  Section 2.04 of the Ordinance. The notice shall be published in substantially the form
  attached hereto as Appendix G.

- **SECTION 12. NOTICE BY MAIL.** The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 2.05 of the Ordinance, in substantially the form attached hereto as Appendix H.
- SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the City's Fire Services Assessments will be utilized for the provision of fire services, facilities, and programs, as reflected by the Fire Services Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs.
- SECTION 14. SEVERABILITY. If any word, phrase, clause, paragraph, section or provision of this Resolution or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the Resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this Resolution are declared severable.
- **SECTION 15. EFFECTIVE DATE.** This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

# PASSED AND ADOPTED this 9th day of June, 2008.

PEGEN HANRAHAN

**MAYOR** 

ATTEST<u>:</u>

Approved as to form and legality

KURT/M/LAMMON

CLERK OF THE COMMISSION

MARION J. RADSON

CITY ATTORNEY JUN 1 0 2008