

**LEGISTAR NO.**

**180037**

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## RESOLUTION NO. 180037

PASSED JULY 17, 2018

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5 A resolution of the City of Gainesville, Florida, relating to the  
6 provision and funding of fire services, facilities and programs  
7 in the City of Gainesville; providing for the imposition and  
8 computation of fire services special assessments; providing  
9 for legislative determinations of special benefit and fair  
10 apportionment; describing the method of assessing fire  
11 services assessed costs against assessed property located  
12 within the City of Gainesville; establishing the estimated  
13 assessment rate for fire assessments for the fiscal year  
14 beginning October 1, 2018; directing the preparation of an  
15 assessment roll; providing for hardship assistance; providing  
16 for method of collection; authorizing a public hearing and  
17 directing the provision of notice thereof; providing for  
18 application of assessment proceeds; providing for  
19 severability; and providing an immediate effective date.

20  
21 **WHEREAS**, the City Commission of the City of Gainesville, Florida (the "City  
22 Commission"), has enacted Ordinance No. 070623 (the "Ordinance"), codified in  
23 Chapter 11 of the Code of Ordinances, which authorizes the annual imposition of Fire  
24 Services Assessments for fire services, facilities, and programs against all Assessed  
25 Property within the City of Gainesville (the "City") for Fire Services; and

26 **WHEREAS**, in June 2010, the City implemented a recurring annual fire special  
27 assessment to provide a portion of the funding for the City's fire services and facilities,  
28 and imposed fire assessments for Fiscal Year 2010-11 with the adoption of Resolution  
29 No. 091050 (the "Initial Assessment Resolution") and Resolution No. 100137 (the "Final  
30 Assessment Resolution"); and

31 **WHEREAS**, pursuant to Ordinance No. 070623, the reimposition of fire  
32 assessments for the Fiscal Year beginning October 1, 2018 requires certain processes;  
33 and

34 **WHEREAS**, annually a Preliminary Rate Resolution describing the method of

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35 assessing fire services costs against assessed property located within the City, directing  
36 the preparation of an updated assessment roll, authorizing a public hearing and directing  
37 the provision of notice thereof is required by Ordinance No. 070623 for the reimposition of  
38 the fire assessments; and

39 **WHEREAS**, the imposition of a Fire Services Assessment for fire services,  
40 facilities and programs for each Fiscal Year is an equitable and efficient method of  
41 allocating and apportioning Fire Service Cost among parcels of Assessed Property.

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

44 **SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions  
45 of Ordinance No. 070623, sections 166.021 and 166.041, Florida Statutes, and other  
46 applicable provisions of law.

47 **SECTION 2. PURPOSE AND DEFINITIONS.**

48 (A) This resolution constitutes the Preliminary Rate Resolution as defined in  
49 the Ordinance which initiates the process for updating the Assessment Roll and directs  
50 the reimposition of Fire Assessments for the Fiscal Year beginning October 1, 2018.

51 (B) All capitalized words and terms not otherwise defined herein shall have  
52 the meanings set forth in the Ordinance and Preliminary Rate Resolution No. 140028,  
53 adopted July 16, 2014. Unless the context indicates otherwise, words imparting the  
54 singular number include the plural number, and vice versa.

55 **SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.**

56 (A) Upon the imposition of a Fire Services Assessment for fire services,  
57 facilities, or programs against Assessed Property located within the City, the City shall  
58 provide fire services to such Assessed Property. A portion of the cost to provide such

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59 fire services, facilities, or programs shall be funded from proceeds of the Fire Services  
60 Assessments. The remaining cost required to provide fire services, facilities, and  
61 programs shall be funded by legally available City revenues other than Fire Services  
62 Assessment proceeds.

63 (B) It is hereby ascertained, determined, and declared that each parcel of  
64 Assessed Property located within the City will be benefited by the City's provision of fire  
65 services, facilities, and programs in an amount not less than the Fire Services  
66 Assessment imposed against such parcel, computed in the manner set forth in this  
67 Preliminary Rate Resolution.

68 **SECTION 4. IMPOSITION AND COMPUTATION OF FIRE SERVICES**  
69 **SPECIAL ASSESSMENTS.** Fire Services Assessments shall be imposed against all  
70 Tax Parcels within the City. Fire Services Assessments shall be computed in the  
71 manner set forth in this Preliminary Rate Resolution.

72 **SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND**  
73 **FAIR APPORTIONMENT.** It is hereby ascertained and declared that the Fire Services  
74 Assessed Costs provide a special benefit to the Assessed Property based upon that  
75 certain report entitled "City of Gainesville, Florida Fire Services Special Assessment  
76 Memorandum, June 2014", prepared by Government Services Group, Inc., the  
77 legislative determinations set forth in Section 11-4 of the Code of Ordinances, and  
78 Preliminary Rate Resolution No. 140028, which are hereby readopted, ratified, and  
79 affirmed, and incorporated herein as if set forth in full.

## 80 **Budget Allocation**

81 (A) It is fair and reasonable and consistent with the decision from the  
82 Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc.,

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83 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Services Assessed Cost amounts  
84 determined to constitute the Emergency Medical Services Cost.

85 (B) The level of services required to meet anticipated demand for fire  
86 services and the corresponding annual fire services budget required to fund fire  
87 services provided to unimproved, non-specific property uses would be required  
88 notwithstanding the occurrence of any incidents from such non-specific property uses.  
89 Therefore, it is fair and reasonable to omit from the Demand Factor calculation the Fire  
90 Services Incident Reports documenting fire services provided to non-specific property  
91 uses.

## Fair Apportionment

93 It is hereby ascertained and declared that the Fire Services Apportionment  
94 Methodology as set forth in Preliminary Rate Resolution No. 140028, which is hereby  
95 readopted, ratified, and affirmed, and incorporated herein as if set forth in full, is a fair  
96 and reasonable method of apportionment of the fire services assessed costs.

## SECTION 6. APPORTIONMENT METHODOLOGY.

98 The Fire Services Assessment for each Tax Parcel within the City shall be  
99 determined as provided for in Sections 6, 9 and 10 of Preliminary Rate Resolution No.  
100 140028 which are hereby readopted, ratified and affirmed, and incorporated herein as if  
101 set forth in full.

## SECTION 7. DETERMINATION OF FIRE SERVICES ASSESSED COSTS; 103 ESTABLISHMENT OF PRELIMINARY ESTIMATED FIRE SERVICES 104 ASSESSMENTS.

105 (A) The total Fire Services Assessed Costs to be assessed and apportioned  
106 among benefitted parcels for the Fiscal Year beginning October 1, 2018, is

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107 approximately \$6,918,000.00.

108 (B) The estimated rate per Net Factored Fire Protection Unit to be assessed  
109 against benefitted property to generate the estimated Assessed Cost for the Fiscal Year  
110 beginning October 1, 2018, is hereby established as \$101.00 per Net Factored Fire  
111 Protection Unit for the purpose of this Preliminary Rate Resolution.

112 (C) The estimated Fire Services Assessment specified in subsection (B) above  
113 is hereby established to fund the specified Fire Services Assessed Costs determined to  
114 be assessed in the Fiscal Year beginning October 1, 2018. No portion of such Fire  
115 Services Assessed Costs are attributable to the capital improvements necessitated by  
116 new growth or development that are funded by impact fee revenue. Further, no portion  
117 of such Fire Services Assessed Costs are attributable to the Emergency Medical  
118 Services Cost.

119 (D) No Fire Services Assessment shall be imposed upon a parcel of  
120 Government Property whose Building use is wholly exempt from ad valorem taxation as  
121 provided by Florida law.

122 (E) Any shortfall in the expected Fire Services Assessment proceeds due to  
123 any exemption from payment of the Fire Services Assessments required by law shall be  
124 supplemented by any legally available funds, or combination of such funds, and shall not  
125 be paid for by proceeds or funds derived from the Fire Services Assessments.

126 (F) The estimated Fire Services Assessments established in this Preliminary  
127 Rate Resolution shall be the estimated assessment rates applied by the City Manager in  
128 the preparation of the preliminary Assessment Roll for the Fiscal Year beginning  
129 October 1, 2018, as provided in Section 8 of this Preliminary Rate Resolution.

130 **SECTION 8. ASSESSMENT ROLL.**

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131 (A) The City Manager is hereby directed to prepare, or cause to be prepared,  
132 an updated Assessment Roll for the Fiscal Year beginning October 1, 2018, in the  
133 manner provided in Section 11-38 of the Code of Ordinances. The updated Assessment  
134 Roll shall include all Tax Parcels within the City. The City Manager shall apportion the  
135 estimated Fire Services Assessed Cost to be recovered through Fire Services  
136 Assessments in the manner set forth in this Preliminary Rate Resolution.

137 (B) A copy of this Preliminary Rate Resolution, documentation related to the  
138 estimated amount of the Fire Services Assessed Cost to be recovered through the  
139 imposition of Fire Services Assessments, and the updated Assessment Roll (once  
140 prepared) shall be maintained on file in the office of the City Manager and open to  
141 public inspection. The foregoing shall not be construed to require that the updated  
142 Assessment Roll be in printed form if the amount of the Fire Services Assessment for  
143 each parcel of property can be determined by the use of a computer terminal available  
144 to the public.

145 (C) It is hereby ascertained, determined, and declared that the method of  
146 determining the Fire Services Assessments for fire services as set forth in this  
147 Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire  
148 Services Assessed Cost among parcels of Assessed Property located within the City.

149 **SECTION 9. HARDSHIP ASSISTANCE.** An owner of improved residential  
150 property who meets low income level and asset guidelines established by the City shall  
151 be eligible to receive payment of the Fire Services Assessment by the City. Applicants  
152 for this hardship assistance shall provide written documentation satisfactory to the City  
153 Manager in order to qualify for such assistance. Any amounts provided for hardship  
154 assistance shall be paid by the City from funds other than those generated by the Fire

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155 Services Assessment.

156         **SECTION 10. METHOD OF COLLECTION.** It is hereby declared that the Fire  
157 Services Assessments shall be collected and enforced pursuant to Uniform Assessment  
158 Collection Act as provided in Section 11-61 of the Code of Ordinances for the Fiscal  
159 Year beginning October 1, 2018.

160         **SECTION 11. AUTHORIZATION OF PUBLIC HEARING.** There is hereby  
161 established a public hearing to be held at 6:00 p.m., or as soon thereafter as may be  
162 heard on September 6, 2018, in the Commission Chambers of City Hall, 200 E.  
163 University Avenue, Gainesville, Florida, at which time the City Commission will receive  
164 and consider any comments on the Fire Services Assessments from the public and  
165 affected property owners and consider imposing Fire Services Assessments.

166         **SECTION 12. NOTICE BY PUBLICATION.** The City Manager shall publish a  
167 notice of the public hearing authorized by Section 11 hereof in the manner and time  
168 provided in Section 11-34 of the Code of Ordinances. The notice shall be published no  
169 later than August 17, 2018 in substantially the form attached hereto as Exhibit A.

170         **SECTION 13. NOTICE BY MAIL.**

171         A.       The City Manager shall also provide notice by first class mail to the Owner  
172 of each parcel of Assessed Property in the event circumstances described in Section  
173 11-38(f) of the Code of Ordinances so require. Such notices shall be mailed no later  
174 than August 17, 2018.

175         B.       If the City determines that the truth-in-millage ("TRIM") notice that is  
176 mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills  
177 the requirements of paragraph (A) of this Section 13, then the separate mailing  
178 requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM



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179 notice.

180           **SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS.** The revenue  
181 derived from the City's Fire Services Assessments will be utilized for the provision of fire  
182 services, facilities, and programs, as reflected by the Fire Services Assessed Cost. In  
183 the event there is any fund balance remaining at the end of the Fiscal Year, such  
184 balance shall be carried forward and used only to fund fire services, facilities, and  
185 programs provided to properties within the City.

186           **SECTION 15. SEVERABILITY.** If any word, phrase, clause, paragraph, section  
187 or provision of this Resolution or the application hereof to any person or circumstance is  
188 held invalid or unconstitutional, such finding shall not affect the other provisions or  
189 applications of the Resolution which can be given effect without the invalid or  
190 unconstitutional provisions or application, and to this end the provisions of this  
191 Resolution are declared severable.

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193           **SECTION 16. EFFECTIVE DATE.** This Preliminary Rate Resolution shall take  
194 effect immediately upon its passage and adoption.

195           **PASSED AND ADOPTED** this 17th day of July, 2018.

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By: \_\_\_\_\_  
LAUREN POE, MAYOR

199 **ATTEST:**

**APPROVED AS TO FORM AND LEGALITY:**

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201

202

\_\_\_\_\_  
OMICHELE D. GAINEY  
CLERK OF THE COMMISSION

\_\_\_\_\_  
NICOLLE M. SHALLEY  
CITY ATTORNEY

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Gainesville, Florida, will conduct a public hearing to consider the imposition of annual fire special assessments for the provision of fire services within the municipal boundaries of the City of Gainesville and collection of these assessments pursuant to the tax bill collection method.

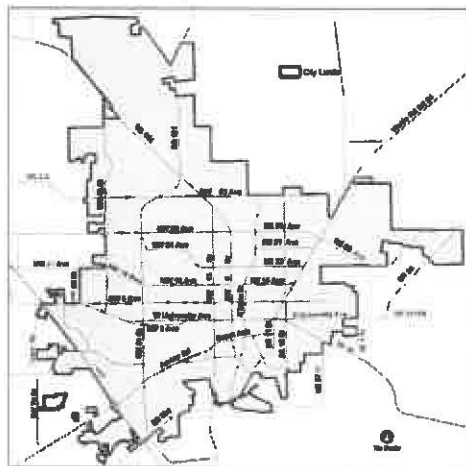
The hearing will be held at 6:00 PM, or as soon thereafter as may be heard on September 6, 2018, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Equal Opportunity Office at (352) 334-5051, at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of fire protection units attributed to that parcel.

The City Commission on July 17, 2018 adopted a Preliminary Rate Resolution setting the proposed fire services assessments to be assessed for the fiscal year beginning October 2018 and future fiscal years as follows:

**\$101.00 Per Net Factored Fire Protection Unit**

Copies of the Fire Services Assessment Ordinance, the Preliminary Rate Resolution and the Preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Gainesville, Florida. The fire services non-ad valorem assessment will be collected by the tax collector and placed on the ad valorem tax bill to be mailed in November 2018 and each year that the assessment is imposed. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact Gainesville Fire Rescue Administration at (352) 334-5078, Monday through Friday between 8:00 am and 5:00 pm.



**CITY COMMISSION  
CITY OF GAINESVILLE, FLORIDA**

Prepared by the Public Works Dept, May 2018

