

Legislative #
150196A

RESOLUTION NO. 150196

PASSED: _____

A Resolution of the City of Gainesville, Florida, creating a program to pay the annual Fire Services Special Assessment on certain properties owned and used by religious and charitable organizations; providing for program guidelines and procedures; providing for findings and remedies and providing an effective date.

WHEREAS, pursuant to the authority granted in Article VIII, Section 2 of the Florida Constitution; Sections 166.021 and 166.041, Florida Statutes; and Chapter 11 of the City Code of Ordinances, each fiscal year the City of Gainesville (the "City") adopts an Annual Rate Resolution to impose a Fire Services Special Assessment to fund all or any portion of the cost of the provision of fire services, facilities, or programs which provide a special benefit to assessed property (the "Fire Services Assessed Cost"); and

WHEREAS, pursuant to methodology that is updated from time to time, the City fairly and reasonably apportions the Fire Services Assessed Cost amongst all properties that receive the benefit of the services (the "Assessed Property"); and

WHEREAS, the City Commission finds that religious and charitable organizations perform valuable services that directly benefit the public and serve a public purpose; and

WHEREAS, the City Commission finds that paying the annual Fire Services Special Assessment adversely affects the financial ability of religious and charitable organizations to continue to carry out the valuable services that directly benefit the public and serve a public purpose; and

WHEREAS, the City Commission desires to create a program whereby the City will pay the annual Fire Services Special Assessment on certain properties owned and used by religious and charitable organizations so that they may utilize their funds in furtherance of public services that directly benefit the citizens of Gainesville.

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

1. **Program Creation.** Effective October 1, 2015, the City hereby creates the FSSA Payment Program, as set forth in this Resolution, whereby the City will budget and appropriate from lawfully available non-Fire Services Special Assessment funds an amount necessary to pay the Fire Services Special Assessment for certain properties owned and used by religious and charitable organizations.

2. **Program Guidelines and Procedures.** In order to implement and administer the FSSA Payment Program each year, the City Manager or his/her designee is directed and authorized to do the following:
 - a. Obtain from the Alachua County Property Appraiser and Value Adjustment Board a list containing each property on the Assessment Roll that has been determined by the Property Appraiser or VAB for that tax year to be exempt from ad valorem taxes by virtue of its ownership and use for religious and charitable purposes in accordance with Chapter 196, Florida Statutes and other state law.
 - b. Remove each property identified in a. from the Assessment Roll that is sent to the Tax Collector for purposes of billing and collecting the Fire Services Special Assessment.
 - c. Include in the Proposed, Tentative and Final Budget presented to the City Commission each year an amount necessary for the City to pay the Fire Services Special Assessment for each property identified in a. on behalf of the property owner. This amount may be funded from any lawfully available non-Fire Services Special Assessment revenues.
 - d. Document the transfer of the budgeted funds into the Fire Services Special Assessment Account each year.
 - e. Take all other actions and execute and transmit any documents necessary to implement and administer the FSSA Payment Program.
3. **Findings and Remedies.** The findings and intent set forth in the whereas clauses comprise a material part of this Resolution and the FSSA Payment Program. It is expressly recognized that the properties identified in 2.a. are not exempt from the Fire Services Special Assessment; but rather the City Commission has made the policy decision to pay the Fire Services Special Assessment assessed on those properties in recognition of the public benefit and services that are provided on these properties.

If this Resolution or FSSA Payment Program is challenged in a court of law, the City may repeal this Resolution and render the legal challenge moot. In which event, the City will bill the properties identified in 2.a. for any Fire Services Special Assessment that is then due and owing.
4. **Effective Date.** This Resolution shall become effective on October 1, 2015, and will continue to be in effect until repealed by subsequent resolution.

PASSED AND ADOPTED this _____ day of _____, 2015.

Edward B. Braddy
Mayor

ATTEST:

**APPROVED AS TO FORM AND
LEGALITY:**

Kurt M. Lannon
Clerk of the Commission

Nicolle M. Shalley
City Attorney