

ORDINANCE NO. 0-08-13

AN ORDINANCE OF THE CITY OF GAINESVILLE, FLORIDA; RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES, AND PROGRAMS THROUGHOUT THE INCORPORATED AREAS OF GAINESVILLE, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE SERVICES ASSESSMENTS AGAINST PROPERTY; PROVIDING CERTAIN DEFINITIONS INCLUDING A DEFINITION FOR THE TERM "FIRE SERVICES ASSESSMENT"; ESTABLISHING A PROCEDURE FOR IMPOSING FIRE SERVICES ASSESSMENTS; PROVIDING THAT FIRE SERVICES ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR A FIRE SERVICES ASSESSMENT COLLECTED PURSUANT TO LAW SHALL, UPON PERFECTION, ATTACH TO THE PROPERTY ON THE PRIOR JANUARY 1, THE LIEN DATE FOR AD VALOREM TAXES; PROVIDING THAT A PERFECTED LIEN SHALL BE EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING THE IMPOSITION OF INTERIM ASSESSMENTS; PROVIDING A PROCEDURE FOR THE COLLECTION OF FIRE SERVICES ASSESSMENTS; PROVIDING FOR SEVERABILITY; PROVIDING DIRECTIONS TO THE CODIFIER AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

SECTION 1. ARTICLES I through IV, consisting of Sections 1.01 through 4.02

inclusive are created and added to the Code of Ordinances of the City of Gainesville, as follows:

CHAPTER 11 – FIRE SERVICES ASSESSMENT

ARTICLE I

INTRODUCTION

SECTION 1.01. DEFINITIONS. As used in this Ordinance, the following words

and terms shall have the following meanings, unless the context clearly otherwise requires:

1           **“Annual Rate Resolution”** means the resolution described in Section 2.08 hereof,  
2     establishing the rate at which a Fire Services Assessment for a specific Fiscal Year will be  
3     computed. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the  
4     initial Fiscal Year in which a Fire Services Assessment is imposed or reimposed.

5           **“Assessed Property”** means all parcels of land included on the Assessment Roll that  
6     receive a special benefit from the delivery of the fire services, programs or facilities identified in  
7     the Initial Assessment Resolution or a subsequent Preliminary Rate Resolution.

8           **“Assessment Roll”** means the special assessment roll relating to a Fire Services  
9     Assessment approved by a Final Assessment Resolution pursuant to Section 2.06 hereof or an  
10    Annual Rate Resolution pursuant to Section 2.08 hereof.

11          **“Building”** means any structure, whether temporary or permanent, built for support,  
12    shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This  
13    term shall include the use of land in which lot or spaces are offered for use, rent or lease for the  
14    placement of mobile homes, travel trailers, or the like for residential purposes.

15          **“Certificate of Occupancy”** means the written certification issued by the City that a  
16    Building is ready for occupancy for its intended use. For the purposes of this Ordinance, a set up  
17    or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of  
18    Occupancy.

19          **“City”** means the City of Gainesville, Florida.

20          **“City Clerk”** means the Clerk of the City Commission.

21          **“City Commission”** means the City Commission of the City of Gainesville, Florida.

1           **“City Manager”** means the chief administrative officer of the City, designated by the  
2 City Commission to be responsible for coordinating Fire Services Assessments or such person’s  
3 designee.

4           **“County”** means Alachua County, Florida.

5           **“Final Assessment Resolution”** means the resolution described in Section 2.06 hereof  
6 which shall confirm, modify, or repeal the Initial Assessment Resolution and which shall be the  
7 final proceeding for the initial imposition of Fire Services Assessments.

8           **“Fire Services Assessment”** means a special assessment lawfully imposed by the City  
9 Commission against Assessed Property to fund all or any portion of the cost of the provision of  
10 fire services, facilities, or programs providing a special benefit to property as a consequence of  
11 possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

12           **“Fire Services Assessed Cost”** means the amount determined by the City Commission to  
13 be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire  
14 services, facilities, or programs which provide a special benefit to Assessed Property, and shall  
15 include, but not be limited to, the following components: (A) the cost of physical construction,  
16 reconstruction or completion of any required facility or improvement; (B) the costs incurred in  
17 any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and  
18 equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of  
19 computer services, data processing, and communications; (F) the cost of all lands and interest  
20 therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost  
21 of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer  
22 pay, workers’ compensation insurance, or other employment benefits; (I) the cost of uniforms,  
23 training, travel, and per diem; (J) the cost of construction plans and specifications, surveys, and

1 estimates of costs; (K) the cost of engineering, financial, legal, and other professional services;  
2 (L) the cost of compliance with any contracts or agreements entered into by the City to provide  
3 fire services; (M) all costs associated with the structure, implementation, collection, and  
4 enforcement of the Fire Services Assessments, including any service charges of the Tax  
5 Collector, or Property Appraiser and amounts necessary to off-set discounts received for early  
6 payment of Fire Services Assessments pursuant to the Uniform Assessment Collection Act or for  
7 early payment of Fire Services Assessments collected pursuant to Section 3.02 herein; (N) all  
8 other costs and expenses necessary or incidental to the acquisition, provision, or construction of  
9 fire services, facilities, or programs, and such other expenses as may be necessary or incidental  
10 to any related financing authorized by the City Commission by subsequent resolution; (O) a  
11 reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Services  
12 Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced  
13 for any costs incurred by the City or such Person in connection with any of the foregoing  
14 components of Fire Services Assessed Cost. In the event the City also imposes an impact fee  
15 upon new growth or development for fire services related capital improvements, the Fire  
16 Services Assessed Cost shall not include costs attributable to capital improvements necessitated  
17 by new growth or development that will be paid by such impact fees. The Fire Services  
18 Assessed Cost shall also not include costs for the provision of emergency medical services by the  
19 City.

20 **“Fiscal Year”** means that period commencing October 1<sup>st</sup> of each year and continuing  
21 through the next succeeding September 30<sup>th</sup>, or such other period as may be prescribed by law as  
22 the fiscal year for the City.

1           **“Initial Assessment Resolution”** means the resolution described in Section 2.02 hereof  
2 which shall be the initial proceeding for the identification of the Fire Services Assessed Cost for  
3 which an assessment is to be made and for the imposition of a Fire Services Assessment.

4           **“Maximum Assessment Rate”** means the highest rate of a Fire Services Assessment  
5 established by the City Commission in an Initial Assessment Resolution or Preliminary Rate  
6 Resolution and confirmed by the City Commission in the Final Assessment Resolution or  
7 Annual Rate Resolution.

8           **“Ordinance”** means this Fire Services Assessment Ordinance.

9           **“Owner”** shall mean the Person reflected as the owner of Assessed Property on the Tax  
10 Roll.

11           **“Person”** means any individual, partnership, firm, organization, corporation, association,  
12 or any other legal entity, whether singular or plural, masculine or feminine, as the context may  
13 require.

14           **“Preliminary Rate Resolution”** means the resolution described in Section 2.08 hereof  
15 initiating the annual process for updating the Assessment Roll and directing the reimposition of  
16 Fire Services Assessments pursuant to an Annual Rate Resolution.

17           **“Property Appraiser”** means the Alachua County Property Appraiser.

18           **“Tax Collector”** means the Alachua County Tax Collector.

19           **“Tax Roll”** means the real property ad valorem tax assessment roll maintained by the  
20 Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

21           **“Uniform Assessment Collection Act”** means Sections 197.3632 and 197.3635, Florida  
22 Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on  
23 the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

1           **SECTION 1.02.     INTERPRETATION.** Unless the context indicates otherwise,  
2 words importing the singular number include the plural number, and vice versa; the terms  
3 “hereof,” “hereby,” “herein,” “hereto”, “hereunder,” and similar terms refer to this Ordinance;  
4 and the term “hereafter” means after, and the term “heretofore” means before, the effective date  
5 of this Ordinance. Words of any gender include the correlative words of the other genders,  
6 unless the sense indicates otherwise.

7           **SECTION 1.03.     GENERAL FINDINGS.** It is hereby ascertained, determined, and  
8 declared that:

9           (A) Pursuant to Article VIII, section 2(b), Florida Constitution, the Charter Laws of  
10 the City of Gainesville, a Special Act of the Laws of Florida, and sections 166.021 and 166.041,  
11 Florida Statutes, the City Commission has all powers of local self government to perform  
12 municipal functions and to render municipal services in a manner not inconsistent with law, and  
13 such power may be exercised by the enactment of City ordinances.

14           (B) The City Commission may exercise any governmental, corporate, or proprietary  
15 power for a municipal purpose except when expressly prohibited by law, and the City  
16 Commission may legislate on any subject matter on which the Florida Legislature may act,  
17 except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes.  
18 The subject matter of paragraphs (a), (b), (c), and (d) of section 166.021(3), Florida Statutes, are  
19 not relevant to the imposition of assessments related to fire services, facilities or programs of the  
20 City.

21           (C) The purpose of this Ordinance is to (1) provide procedures and standards for the  
22 imposition of citywide Fire Services Assessments under the general home rule powers of a  
23 municipality to impose special assessments; (2) authorize a procedure for the funding of fire

1 services, facilities, or programs providing special benefits to property within the City; and (3)  
2 legislatively determine the special benefit provided to Assessed Property from the provision of  
3 the City's fire services.

4 (D) The annual Fire Services Assessments, to be imposed using the procedures  
5 provided in this Ordinance, shall constitute non-ad valorem assessments within the meaning and  
6 intent of the Uniform Assessment Collection Act.

7 (E) The Fire Services Assessments to be imposed using the procedures provided in  
8 this Ordinance are imposed by the City Commission, not the Alachua County Board of County  
9 Commissioners, Property Appraiser or Tax Collector. The duties of the Property Appraiser and  
10 Tax Collector under the provisions of this Ordinance and the Uniform Assessment Collection  
11 Act are ministerial.

12 **SECTION 1.04. LEGISLATIVE DETERMINATIONS OF SPECIAL**  
13 **BENEFIT.** It is hereby ascertained and declared that the fire services, facilities, and programs  
14 provide a special benefit to property because fire services possess a logical relationship to the use  
15 and enjoyment of property by: (1) protecting the value and integrity of the improvements and  
16 structures through the provision of available fire services; (2) protecting the life and safety of  
17 intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance  
18 by the presence of a professional and comprehensive fire program within the City; and (4)  
19 containing the spread of fire incidents occurring on unimproved property with the potential to  
20 spread and endanger the structures and occupants of improved property.





1 required by Section 2.04 hereof, and (c) mail the notice required by Section 2.05 hereof using  
2 information then available from the Tax Roll.

3           **SECTION 2.03.       INITIAL ASSESSMENT ROLL.**

4           (A)    The City Manager shall prepare, or direct the preparation of, the initial  
5 Assessment Roll, which shall contain the following:

6           (1)    A summary description of all Assessed Property conforming to the description  
7 contained on the Tax Roll.

8           (2)    The name of the Owner of the Assessed Property.

9           (3)    The amount of the Fire Services Assessment to be imposed against each such  
10 parcel of Assessed Property.

11          (B)    The initial Assessment Roll shall be retained by the City Manager and shall be  
12 open to public inspection. The foregoing shall not be construed to require that the Assessment  
13 Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property  
14 can be determined by use of a computer terminal available to the public.

15           **SECTION 2.04.       NOTICE BY PUBLICATION.**

16          (A)    Upon completion of the initial Assessment Roll, the Clerk of the City  
17 Commission shall publish, or direct the publication of, once in a newspaper of general circulation  
18 within the City a notice stating that at a meeting of the City Commission on a certain day and  
19 hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular,  
20 adjourned, or special meeting, the City Commission will hear objections of all interested persons  
21 to the Final Assessment Resolution which shall establish the rate of assessment and approve the  
22 aforementioned initial Assessment Roll.

1 (B) The published notice shall conform to the requirements set forth in the Uniform  
2 Assessment Collection Act. Such notice shall include (1) a geographic depiction of the property  
3 subject to the Fire Services Assessment; (2) a brief and general description of the fire services,  
4 facilities, or programs to be provided; (3) the rate of assessment including a Maximum  
5 Assessment Rate in the event one was adopted; (4) the procedure for objecting provided in  
6 Section 2.06 hereof; (5) the method by which the Fire Services Assessment will be collected; and  
7 (6) a statement that the Initial Assessment Roll is available for inspection at the office of the City  
8 Manager and all interested persons may ascertain the amount to be assessed against a parcel of  
9 Assessed Property at the office of the City Manager.

10 **SECTION 2.05. NOTICE BY MAIL.**

11 (A) In addition to the published notice required by Section 2.04, the City Manager  
12 shall provide notice, or direct the provision of notice, of the proposed Fire Services Assessment  
13 by first class mail to the Owner of each parcel of property subject to the Fire Services  
14 Assessment.

15 (B) Such notice shall include (1) the purpose of the Fire Services Assessment; (2) the  
16 rate of assessment to be levied against each parcel of property, including a Maximum  
17 Assessment Rate in the event one was adopted; (3) the unit of measurement applied to determine  
18 the Fire Services Assessment; (4) the number of such units contained in each parcel of property;  
19 (5) the total revenue to be collected by the City from the Fire Services Assessment; (6) a  
20 statement that failure to pay the Fire Services Assessment will cause a tax certificate to be issued  
21 against the property or foreclosure proceedings to be instituted, either of which may result in a  
22 loss of title to the property; (7) a statement that all affected Owners have a right to appear at the

1 hearing and to file written objections with the City Commission within 20 days of the notice; and  
2 (8) the date, time, and place of the hearing.

3 (C) The mailed notice shall conform to the requirements set forth in the Uniform  
4 Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing  
5 to each Owner at such address as is shown on the Tax Roll. Notice shall be deemed mailed upon  
6 delivery thereof to the possession of the United States Postal Service. The City Manager may  
7 provide proof of such notice by affidavit. Failure of the Owner to receive such notice due to  
8 mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or  
9 discharge any obligation for payment of a Fire Services Assessment imposed by the City  
10 Commission pursuant to this Chapter.

11 **SECTION 2.06. ADOPTION OF FINAL ASSESSMENT RESOLUTION.**

12 (A) At the public hearing as noticed pursuant to Sections 2.04 and 2.05 hereof, or to  
13 which an adjournment or continuance may be taken by the City Commission, the City  
14 Commission shall receive any oral or written objections of interested persons and may then, or at  
15 any subsequent meeting of the City Commission adopt the Final Assessment Resolution which  
16 shall (1) confirm, modify, or repeal the Initial Assessment Resolution with such amendments, if  
17 any, as may be deemed appropriate by the City Commission; (2) establish the rate of assessment  
18 to be imposed in the upcoming Fiscal Year; (3) establish a Maximum Assessment Rate that may  
19 be imposed in the event such rate was adopted; (4) approve the initial Assessment Roll, with  
20 such amendments as it deems just and right; and (5) determine the method of collection.

21 (B) The adoption of the Final Assessment Resolution by the City Commission shall  
22 constitute a legislative determination that all parcels assessed derive a special benefit from the  
23 fire services, facilities, or programs to be provided or constructed and a legislative determination

1 that the Fire Services Assessments are fairly and reasonably apportioned among the properties  
2 that receive the special benefit.

3 (C) All written objections to the Final Assessment Resolution shall be filed with the  
4 City Manager at or before the time or adjourned time of such hearing. The Final Assessment  
5 Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which Fire  
6 Services Assessments are imposed or reimposed hereunder.

7 **SECTION 2.07. EFFECT OF FINAL ASSESSMENT RESOLUTION.** The Fire  
8 Services Assessments for the initial Fiscal Year shall be established upon adoption of the Final  
9 Assessment Resolution. The adoption of the Final Assessment Resolution shall be the final  
10 adjudication of the issues presented (including, but not limited to, the determination of special  
11 benefit and fair apportionment to the Assessed Property; the method of apportionment and  
12 assessment; the initial rate of assessment; the Maximum Assessment Rate, if any; the initial  
13 Assessment Roll; and the levy and lien of the Fire Services Assessments), unless proper steps  
14 shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date  
15 of the City Commission action on the Final Assessment Resolution. The initial Assessment Roll,  
16 as approved by the Final Assessment Resolution, shall be delivered to the Tax Collector, as  
17 required by the Uniform Assessment Collection Act, or if the alternative method described in  
18 Section 3.02 hereof is used to collect the Fire Services Assessments, such other official as the City  
19 Commission by resolution shall designate.

20 **SECTION 2.08. ADOPTION OF ANNUAL RATE RESOLUTION.**

21 (A) The City Commission shall adopt an Annual Rate Resolution during its budget  
22 adoption process for each Fiscal Year following the initial Fiscal Year for which a Fire Services  
23 Assessment is imposed hereunder.

1           (B)    The initial proceedings for the adoption of an Annual Rate Resolution shall be the  
2 adoption of a Preliminary Rate Resolution by the City Commission (1) containing a brief and  
3 general description of the fire services, facilities, or programs to be provided; (2) determining the  
4 Fire Services Assessed Cost to be assessed for the upcoming Fiscal Year; (3) establishing the  
5 estimated assessment rate for the upcoming Fiscal Year; (4) establishing or increasing a  
6 Maximum Assessment Rate, if desired by the City Commission; (5) authorizing the date, time,  
7 and place of a public hearing to receive and consider comments from the public and consider the  
8 adoption of the Annual Rate Resolution for the upcoming Fiscal Year; and (6) directing the City  
9 Manager to (a) update the Assessment Roll, (b) provide notice by publication and first class mail  
10 to affected Owners in the event circumstances described in subsection (F) of this Section so  
11 require, and (c) directing and authorizing any supplemental or additional notice deemed proper,  
12 necessary or convenient by the City.

13           (C)    The Annual Rate Resolution shall (1) establish the rate of assessment to be imposed  
14 in the upcoming Fiscal Year and (2) approve the Assessment Roll for the upcoming Fiscal Year  
15 with such adjustments as the City Commission deems just and right. The Assessment Roll shall be  
16 prepared in accordance with the method of apportionment set forth in the Initial Assessment  
17 Resolution, or any subsequent Preliminary Rate Resolution, together with modifications, if any,  
18 that are provided and confirmed in the Final Assessment Resolution or any subsequent Annual  
19 Rate Resolution.

20           (D)    Nothing herein shall preclude the City Commission from providing annual  
21 notification to all Owners of Assessed Property in the manner provided in Sections 2.04 and 2.05  
22 hereof or any other method as provided by law.

1           (E)    The City Commission may establish or increase a Maximum Assessment  
2 Rate in an Initial Assessment Resolution or Preliminary Rate Resolution and confirm such  
3 Maximum Assessment Rate in the event notice of such Maximum Rate Assessment has  
4 been included in the notices required by Section 2.04 and 2.05 hereof.

5           (F)    In the event (1) the proposed Fire Services Assessment for any Fiscal Year  
6 exceeds the rates of assessment adopted by the City Commission including a Maximum  
7 Assessment Rate, if any, that were listed in the notices previously provided to the Owners of  
8 Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (2) the purpose for which the Fire  
9 Services Assessment is imposed or the use of the revenue from the Fire Services Assessment is  
10 substantially changed from that represented by notice previously provided to the Owners of  
11 Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (3) Assessed Property is  
12 reclassified or the method of apportionment is revised or altered resulting in an increased Fire  
13 Services Assessment from that represented by notice previously provided to the Owners of  
14 Assessed Property pursuant to Sections 2.04 and 2.05 hereof, or (4) an Assessment Roll contains  
15 Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal  
16 Year, notice shall be provided by publication and first class mail to the Owners of such Assessed  
17 Property as provided by law. Such notice shall substantially conform with the notice  
18 requirements set forth in Sections 2.04 and 2.05 hereof and inform the Owner of the date, time,  
19 and place for the adoption of the Annual Rate Resolution. The failure of the Owner to receive  
20 such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll  
21 nor release or discharge any obligation for payment of a Fire Services Assessment imposed by  
22 the City Commission pursuant to this Chapter.

1 (G) As to any Assessed Property not included on an Assessment Roll approved by the  
2 adoption of the Final Assessment Resolution or a prior year's Annual Rate Resolution, the  
3 adoption of the succeeding Annual Rate Resolution shall be the final adjudication of the issues  
4 presented as to such Assessed Property (including, but not limited to, the determination of  
5 special benefit and fair apportionment to the Assessed Property, the method of apportionment  
6 and assessment, the rate of assessment, the establishment or increase of a Maximum Assessment  
7 Rate, the Assessment Roll, and the levy and lien of the Fire Services Assessments), unless proper  
8 steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from  
9 the date of the City Commission action on the Annual Rate Resolution. Nothing contained  
10 herein shall be construed or interpreted to affect the finality of any Fire Services Assessment not  
11 challenged within the required 20-day period for those Fire Services Assessments previously  
12 imposed against Assessed Property by the inclusion of the Assessed Property on an Assessment  
13 Roll approved in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

14 (H) The Assessment Roll, as approved by the Annual Rate Resolution, shall be delivered  
15 to the Tax Collector as required by the Uniform Assessment Collection Act, or if the alternative  
16 method described in Section 3.02 hereof is used to collect the Fire Services Assessments, such other  
17 official as the City Commission by resolution shall designate. If the Fire Services Assessment  
18 against any property shall be sustained, reduced, or abated by the court, an adjustment shall be  
19 made on the Assessment Roll.

20 **SECTION 2.09. LIEN OF FIRE SERVICES ASSESSMENTS.** Upon the  
21 adoption of the Assessment Roll, all Fire Services Assessments shall constitute a lien against  
22 Assessed Property equal in rank and dignity with the liens of all state, county, district, or  
23 municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be

1 superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for a  
2 Fire Services Assessment shall be deemed perfected upon the City Commission's adoption of the  
3 Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable. The lien for  
4 a Fire Services Assessment collected under the Uniform Assessment Collection Act shall attach to  
5 the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem  
6 taxes imposed under the Tax Roll. The lien for a Fire Services Assessment collected under the  
7 alternative method of collection provided in Section 3.02 shall be deemed perfected upon the City  
8 Commission's adoption of the Final Assessment Resolution or the Annual Rate Resolution,  
9 whichever is applicable, and shall attach to the property on such date of adoption.

10 **SECTION 2.10. REVISIONS TO FIRE SERVICES ASSESSMENTS.**

11 If any Fire Services Assessment made under the provisions of this Ordinance is either in  
12 whole or in part annulled, vacated, or set aside by the judgment of any court, or if the City  
13 Commission is satisfied that any such Fire Services Assessment is so irregular or defective that the  
14 same cannot be enforced or collected, or if the City Commission has failed to include or omitted  
15 any property on the Assessment Roll, which property should have been so included, the City  
16 Commission may take all necessary steps to impose a new Fire Services Assessment against any  
17 property benefited by the Fire Services Assessed Costs, following as nearly as may be practicable, the  
18 provisions of this Ordinance and in case such second Fire Services Assessment is annulled,  
19 vacated, or set aside, the City Commission may obtain and impose other Fire Services  
20 Assessments until a valid Fire Services Assessment is imposed.

21 **SECTION 2.11. PROCEDURAL IRREGULARITIES.**

22 Any informality or irregularity in the proceedings in connection with the levy of any Fire  
23 Services Assessment under the provisions of this Ordinance shall not affect the validity of the



1 same after the approval thereof, and any Fire Services Assessment as finally approved shall be  
2 competent and sufficient evidence that such Fire Services Assessment was duly levied, that the  
3 Fire Services Assessment was duly made and adopted, and that all other proceedings adequate to such  
4 Fire Services Assessment were duly had, taken, and performed as required by this Ordinance; and no  
5 variance from the directions hereunder shall be held material unless it be clearly shown that the  
6 party objecting was materially injured thereby.

7 **SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.**

8 (A) No act of error or omission on the part of the Property Appraiser, Tax Collector,  
9 City Manager, City Commission, or their deputies or employees, shall operate to release or discharge  
10 any obligation for payment of a Fire Services Assessment imposed by the City Commission under  
11 the provision of this Chapter.

12 (B) When it shall appear that any Fire Services Assessment should have been  
13 imposed under this Chapter against a parcel of property specially benefited by the provision of  
14 fire services, facilities, or programs, but that such property was omitted from the Assessment Roll;  
15 or such property was erroneously assessed; or was not listed on the Tax Roll as an individual  
16 parcel of property as of the effective date of the Assessment Roll approved by the Annual Rate  
17 Resolution for any upcoming Fiscal Year, the City Commission may, upon provision of a notice by  
18 mail provided to the Owner of the omitted or erroneously assessed parcel in the manner and form  
19 provided in Section 2.05, impose the applicable Fire Services Assessment for the Fiscal Year in  
20 which such error or omission is discovered, in addition to the applicable Fire Services  
21 Assessment due for the prior two Fiscal Years. Such Fire Services Assessment shall constitute a  
22 lien against Assessed Property equal in rank and dignity with the liens of all state, county, district,  
23 or municipal taxes and special assessments, and superior in rank and dignity to all other prior liens,

1 mortgages, titles, and claims in and to or against the real property involved, shall be collected as  
2 provided in Article III hereof, and shall be deemed perfected on the date of adoption of the  
3 resolution imposing the omitted or delinquent assessments.

4 (C) Prior to the delivery of the Assessment Roll to the Tax Collector in accordance  
5 with the Uniform Assessment Collection Act, the City Manager shall have the authority at any time,  
6 upon his or her own initiative or in response to a timely filed petition from the Owner of any  
7 property subject to a Fire Services Assessment, to reclassify property based upon presentation of  
8 competent and substantial evidence, and correct any error in applying the Fire Services Assessment  
9 apportionment method to any particular parcel of property not otherwise requiring the provision  
10 of notice pursuant to the Uniform Assessment Collection Act. Any such correction shall be  
11 considered valid ab initio and shall in no way affect the enforcement of the Fire Services  
12 Assessment imposed under the provisions of this Chapter. All requests from affected property  
13 owners for any such changes, modifications or corrections shall be referred to, and processed by,  
14 the City Manager and not the Property Appraiser or Tax Collector.

15 (D) After the Assessment Roll has been delivered to the Tax Collector in accordance  
16 with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto  
17 shall be made in accordance with the procedures applicable to correcting errors and insolvencies  
18 on the Tax Roll upon timely written request and direction of the City Manager.

19  
20 **SECTION 2.13. INTERIM ASSESSMENTS.**

21 (A) An interim Fire Services Assessment may be imposed against all property for which a  
22 Certificate of Occupancy is issued after the adoption of the Annual Rate Resolution. The amount  
23 of the interim Fire Services Assessment shall be calculated upon a monthly rate, which shall be one-  
24 twelfth of the annual rate for such property computed in accordance with the Annual Rate

1 Resolution for the Fiscal Year for which the interim Fire Services Assessment is being imposed.  
2 Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. In  
3 addition to the monthly rate, the interim Fire Services Assessment may also include an estimate of  
4 the subsequent Fiscal Year's Fire Services Assessment.

5 (B) Issuance of the Certificate of Occupancy without the payment in full of the  
6 interim Fire Services Assessment shall not relieve the Owner of such property of the obligation  
7 of full payment. Any interim Fire Services Assessment not collected prior to the issuance of the  
8 Certificate of Occupancy may be collected pursuant to the Uniform Assessment Collection Act  
9 as provided in Section 3.01 of this Ordinance, under the alternative collection method provided in  
10 Section 3.02 or by any other method authorized by law.

11 (C) Any interim Fire Services Assessment shall be deemed due and payable on the  
12 date the Certificate of Occupancy was issued and shall constitute a lien against such property as  
13 of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district  
14 or municipal taxes and special assessments, and superior in rank and dignity to all other liens,  
15 encumbrances, titles and claims in and to or against the real property involved and shall be  
16 deemed perfected upon the issuance of the Certificate of Occupancy.

17 **ARTICLE III**

18 **COLLECTION AND USE OF FIRE SERVICES ASSESSMENTS**

19 **SECTION 3.01. METHOD OF COLLECTION.**

20 (A) Unless otherwise directed by the City Commission, the Fire Services Assessments  
21 shall be collected pursuant to the uniform method provided in the Uniform  
22 Assessment Collection Act, and the City shall comply with all applicable provisions of the  
23 Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may

1 be combined with any other hearing or notice required by the Uniform Assessment  
2 Collection Act or other provision of law.

3 (B) The amount of a Fire Services Assessment to be collected using the uniform  
4 method pursuant to the Uniform Assessment Collection Act for any specific parcel of  
5 benefited property may include an amount equivalent to the payment delinquency,  
6 delinquency fees and recording costs for a prior year's assessment for a comparable  
7 service, facility, or program provided, (1) the collection method used in connection with the  
8 prior year's assessment did not employ the use of the uniform method of collection  
9 authorized by the Uniform Assessment Collection Act, (2) notice is provided to the Owner  
10 as required under the Uniform Assessment Collection Act, and (3) any lien on the affected  
11 parcel for the prior year's assessment is supplanted and transferred to such Fire Services  
12 Assessment upon certification of a non-ad valorem roll to the Tax Collector by the City.

13 **SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION.** In lieu of  
14 using the Uniform Assessment Collection Act, the City Commission may elect to collect the Fire  
15 Services Assessments by any other method which is authorized by law or under the alternative  
16 collection method provided by this Section:

17 (A) The City Manager shall provide Fire Services Assessment bills by first class mail  
18 to the Owner of each affected parcel of property that is subject to the Fire Services Assessment.  
19 The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire  
20 Services Assessment, (2) a description of the unit of measurement used to determine the amount  
21 of the Fire Services Assessment, (3) the number of units contained within the parcel, (4) the total  
22 amount of the Fire Services Assessment imposed against the parcel for the appropriate period, (5)  
23 the location at which payment will be accepted, (6) the date on which the Fire Services

1 Assessment is due, and (7) a statement that the Fire Services Assessment constitutes a lien against  
2 Assessed Property equal in rank and dignity with the liens of all state, county, district or  
3 municipal taxes and other non-ad valorem assessments.

4 (B) The City Commission shall have the right to foreclose and collect all delinquent  
5 Fire Services Assessments in the manner provided by law for the foreclosure of mortgages on  
6 real property or appoint or retain an agent to institute such foreclosure and collection proceedings.

7 A Fire Services Assessment shall become delinquent if it is not paid within 30 days from the date  
8 payment was due, as identified in accordance with paragraph (A)(6) of this Section. The City  
9 Manager or his or her designee shall notify any property owner who is delinquent in payment of his  
10 or her Fire Services Assessment within 60 days from the date such assessment was due. Such  
11 notice shall state in effect that the City Manager or his or her designee will either (1) initiate a  
12 foreclosure action or suit in equity and cause the foreclosure of such property subject to a  
13 delinquent Fire Services Assessment in a method now or hereafter provided by law for foreclosure  
14 of mortgages on real property, or (2) cause an amount equivalent to the delinquent Fire Services  
15 Assessment, not previously subject to collection using the uniform method under the Uniform  
16 Assessment Collection Act, to be collected on the tax bill for a subsequent year.

17 (C) All costs, fees and expenses, including reasonable attorney fees and title  
18 search expenses, related to any foreclosure action as described herein shall be included in  
19 any judgment or decree rendered therein. At the sale pursuant to decree in any such  
20 action, the City may be the purchaser to the same extent as any Person. The City  
21 Manager or his or her designee may join in one foreclosure action the collection of Fire Services  
22 Assessments against any or all property assessed in accordance with the provisions  
23 hereof. All delinquent Owners whose property is foreclosed shall be liable for an

1 apportioned amount of reasonable costs and expenses incurred by the City  
2 and its agents, including reasonable attorney fees, in collection of such delinquent Fire  
3 Services Assessments and any other costs incurred by the City as a result of  
4 such delinquent Fire Services Assessments and the same shall be collectible as a part of or  
5 in addition to, the costs of the action.

6 (D) In lieu of foreclosure, any delinquent Fire Services Assessment and the costs,  
7 fees and expenses attributable thereto, may be collected pursuant to the Uniform  
8 Assessment Collection Act; provided however, that (1) notice is provided to the Owner in  
9 the manner required by the Uniform Assessment Collection Act and this Ordinance, and (2) any  
10 existing lien of record on the affected parcel for the delinquent Fire Services Assessment is  
11 supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax  
12 Collector.

13 (E) Notwithstanding the City Commission's use of an alternative method of  
14 collection, the City Manager shall have the same power and authority to correct errors and  
15 omissions as provided to the City Manager or other City officials in Section 2.12 hereof.

## 16 ARTICLE IV

### 17 GENERAL PROVISIONS

18 **SECTION 4.01. APPLICABILITY.** This Chapter and the City Commission's  
19 authority to impose assessments pursuant hereto shall be applicable throughout the City.

20 **SECTION 4.02. ALTERNATIVE METHOD.**

21 (A) This Chapter shall be deemed to provide an additional and alternative method for  
22 the doing of the things authorized hereby and shall be regarded as supplemental and additional to  
23 powers conferred by other laws, and shall not be regarded as in derogation of any powers now

1 existing or which may hereafter come into existence. This Chapter, being necessary for the  
2 welfare of the inhabitants of the City, shall be liberally construed to effect the purposes hereof.

3 (B) Nothing herein shall preclude the City Commission from directing and  
4 authorizing, by resolution, the combination with each other of (1) any supplemental or additional  
5 notice deemed proper, necessary, or convenient by the City, (2) any notice required by this  
6 Ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.

7 SECTION 2. If any word, phrase, clause, paragraph, section or provision of this Chapter  
8 or the application hereof to any person or circumstance is held invalid or unconstitutional, such  
9 finding shall not affect the other provisions or applications of the Chapter which can be given  
10 effect without the invalid or unconstitutional provisions or application, and to this end the  
11 provisions of this Chapter are declared severable.

12 SECTION 3. All ordinances, or parts of ordinances, in conflict herewith are to the extent  
13 of such conflict hereby repealed.

14 SECTION 4. It is the intention of the City Commission that the provisions of Section 1  
15 of this ordinance shall become and be made a part of the Code of Ordinances of the City of

1 Gainesville, Florida, and that the Sections and Paragraphs of this Ordinance may be renumbered  
2 or relettered in order to accomplish such intentions.

3 SECTION 5. This Ordinance shall take effect immediately upon adoption.

4 **PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2008.

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PEGEEN HANRAHAN, MAYOR

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10 ATTEST:

Approved as to form and legality

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\_\_\_\_\_  
KURT M. LANNON  
CLERK OF THE COMMISSION

\_\_\_\_\_  
MARION J. RADSON  
CITY ATTORNEY

14

15 This Ordinance passed on first reading this \_\_\_\_ day of \_\_\_\_\_, 2008.

16 This Ordinance passed on second reading this \_\_\_\_ day of \_\_\_\_\_, 2008.

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