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3
4 AN ORDINANCE OF THE CITY OF GAINESVILLE, FLORIDA;
5 RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES,
6 AND PROGRAMS THROUGHOUT THE INCORPORATED AREAS OF
7 GAINESVILLE, FLORIDA; AUTHORIZING THE IMPOSITION AND
8 COLLECTION OF FIRE SERVICES ASSESSMENTS AGAINST
9 PROPERTY; PROVIDING CERTAIN DEFINITIONS INCLUDING A
10 DEFINITION FOR THE TERM "FIRE SERVICES ASSESSMENT";
11 ESTABLISHING A PROCEDURE FOR IMPOSING FIRE SERVICES
12 ASSESSMENTS; PROVIDING THAT FIRE SERVICES ASSESSMENTS
13 CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION
14 OF ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR A FIRE
15 SERVICES ASSESSMENT COLLECTED PURSUANT TO LAW SHALL,
16 UPON PERFECTION, ATTACH TO THE PROPERTY ON THE PRIOR
17 JANUARY 1, THE LIEN DATE FOR AD VALOREM TAXES;
18 PROVIDING THAT A PERFECTED LIEN SHALL BE EQUAL IN RANK
19 AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY,
20 DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND
21 SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS,
22 MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING THE
23 IMPOSITION OF INTERIM ASSESSMENTS; PROVIDING A
24 PROCEDURE FOR THE COLLECTION OF FIRE SERVICES
25 ASSESSMENTS; PROVIDING FOR SEVERABILITY; PROVIDING
26 DIRECTIONS TO THE CODIFIER AND PROVIDING AN IMMEDIATE
27 EFFECTIVE DATE.
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1 **BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF**
2 **GAINESVILLE, FLORIDA:**

3 SECTION 1, ARTICLES I through IV, consisting of Sections 1.01 through 4.02 inclusive
4 are created and added to the Code of Ordinance of the City of Gainesville, as follows:

5 **CHAPTER 11 – FIRE SERVICES ASSESSMENT**

6 **ARTICLE I**

7 **INTRODUCTION**

8 **SECTION 1.01. DEFINITIONS.** As used in this Ordinance, the following words
9 and terms shall have the following meanings, unless the context clearly otherwise requires:

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

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

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

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

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

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

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

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

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

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

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

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

19 **“Fire Services Assessed Cost”** means the amount determined by the City Commission to
20 be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire
21 services, facilities, or programs which provide a special benefit to Assessed Property, and shall
22 include, but not be limited to, the following components: (A) the cost of physical construction,
23 reconstruction or completion of any required facility or improvement; (B) the costs incurred in

1 any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and
2 equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of
3 computer services, data processing, and communications; (F) the cost of all lands and interest
4 therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost
5 of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer
6 pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms,
7 training, travel, and per diem; (J) the cost of construction plans and specifications, surveys, and
8 estimates of costs; (K) the cost of engineering, financial, legal, and other professional services;
9 (L) the cost of compliance with any contracts or agreements entered into by the City to provide
10 fire services; (M) all costs associated with the structure, implementation, collection, and
11 enforcement of the Fire Services Assessments, including any service charges of the Tax
12 Collector, or Property Appraiser and amounts necessary to off-set discounts received for early
13 payment of Fire Services Assessments pursuant to the Uniform Assessment Collection Act or for
14 early payment of Fire Services Assessments collected pursuant to Section 3.02 herein; (N) all
15 other costs and expenses necessary or incidental to the acquisition, provision, or construction of
16 fire services, facilities, or programs, and such other expenses as may be necessary or incidental
17 to any related financing authorized by the City Commission by subsequent resolution; (O) a
18 reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Services
19 Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced
20 for any costs incurred by the City or such Person in connection with any of the foregoing
21 components of Fire Services Assessed Cost. In the event the City also imposes an impact fee
22 upon new growth or development for fire services related capital improvements, the Fire
23 Services Assessed Cost shall not include costs attributable to capital improvements necessitated

1 by new growth or development that will be paid by such impact fees. The Fire Services
2 Assessed Cost shall also not include costs for the provision of emergency medical services by the
3 City.

4 **“Fiscal Year”** means that period commencing October 1st of each year and continuing
5 through the next succeeding September 30th, or such other period as may be prescribed by law as
6 the fiscal year for the City.

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

10 **“Maximum Assessment Rate”** means the highest rate of a Fire Services Assessment
11 established by the City Commission in an Initial Assessment Resolution or Preliminary Rate
12 Resolution and confirmed by the City Commission in the Final Assessment Resolution or
13 Annual Rate Resolution.

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

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

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

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

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

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

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

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

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

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

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

20 (B) The City Commission may exercise any governmental, corporate, or proprietary
21 power for a municipal purpose except when expressly prohibited by law, and the City
22 Commission may legislate on any subject matter on which the Florida Legislature may act,
23 except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes.

1 The subject matter of paragraphs (a), (b), (c), and (d) of section 166.021(3), Florida Statutes, are
2 not relevant to the imposition of assessments related to fire services, facilities or programs of the
3 City.

4 (C) The purpose of this Ordinance is to (1) provide procedures and standards for the
5 imposition of citywide Fire Services Assessments under the general home rule powers of a
6 municipality to impose special assessments; (2) authorize a procedure for the funding of fire
7 services, facilities, or programs providing special benefits to property within the City; and (3)
8 legislatively determine the special benefit provided to Assessed Property from the provision of
9 the City's fire services.

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

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

18 **SECTION 1.04. LEGISLATIVE DETERMINATIONS OF SPECIAL**
19 **BENEFIT.** It is hereby ascertained and declared that the fire services, facilities, and programs
20 provide a special benefit to property because fire services possess a logical relationship to the use
21 and enjoyment of property by: (1) protecting the value and integrity of the improvements and
22 structures through the provision of available fire services; (2) protecting the life and safety of
23 intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance

- 1 by the presence of a professional and comprehensive fire program within the City; and (4)
- 2 containing the spread of fire incidents occurring on unimproved property with the potential to
- 3 spread and endanger the structures and occupants of improved property.

1 **ARTICLE II**

2 **ANNUAL FIRE SERVICES ASSESSMENTS**

3 **SECTION 2.01. GENERAL AUTHORITY.**

4 (A) The City Commission is hereby authorized to impose an annual Fire Services
5 Assessment to fund all or any portion of the Fire Services Assessed Cost upon benefited property
6 at a rate of assessment based on the special benefit accruing to such property from the City's
7 provision of fire services, facilities, or programs. All Fire Services Assessments shall be imposed
8 in conformity with the procedures set forth in this Article II.

9 (B) The amount of the Fire Services Assessment imposed in a Fiscal Year against a
10 parcel of Assessed Property shall be determined pursuant to an apportionment methodology
11 based upon a classification of property designed to provide a fair and reasonable apportionment
12 of the Fire Services Assessed Cost among properties on a basis reasonably related to the special
13 benefit provided by fire services, facilities, or programs funded with assessment proceeds.

14 **SECTION 2.02 INITIAL PROCEEDINGS.** The initial proceeding for the

15 imposition of a Fire Services Assessment shall be the adoption of an Initial Assessment
16 Resolution by the City Commission, (1) containing a brief and general description of the fire
17 services, facilities, or programs to be provided, (2) determining the Fire Services Assessed Cost
18 to be assessed, (3) describing the method of apportioning the Fire Services Assessed Cost and the
19 computation of the Fire Services Assessment for specific properties, (4) establishing an
20 estimated assessment rate for the applicable Fiscal Year, (5) establishing a Maximum
21 Assessment Rate, if desired by the City Commission, and (6) directing the City Manager to (a)
22 prepare the initial Assessment Roll, as required by Section 2.03 hereof, (b) publish the notice

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 adoption of
21 the Assessment Roll, all Fire Services Assessments shall constitute a lien against Assessed Property
22 equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special
23 assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all

1 other prior liens, mortgages, titles, and claims, until paid. The lien for a Fire Services Assessment
2 shall be deemed perfected upon the City Commission's adoption of the Final Assessment
3 Resolution or the Annual Rate Resolution, whichever is applicable. The lien for a Fire Services
4 Assessment collected under the Uniform Assessment Collection Act shall attach to the property
5 included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes
6 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.

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1 **ARTICLE III**

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

3 **SECTION 3.01. METHOD OF COLLECTION.**

4 (A) Unless otherwise directed by the City Commission, the Fire Services Assessments
5 shall be collected pursuant to the uniform method provided in the Uniform
6 Assessment Collection Act, and the City shall comply with all applicable provisions of the
7 Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may
8 be combined with any other hearing or notice required by the Uniform Assessment
9 Collection Act or other provision of law.

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

20 **SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION.** In lieu of using the

21 Uniform Assessment Collection Act, the City Commission may elect to collect the Fire Services
22 Assessments by any other method which is authorized by law or under the alternative collection
23 method provided by this Section:

1 (A) The City Manager shall provide Fire Services Assessment bills by first class mail
2 to the Owner of each affected parcel of property that is subject to the Fire Services Assessment.
3 The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire
4 Services Assessment, (2) a description of the unit of measurement used to determine the amount
5 of the Fire Services Assessment, (3) the number of units contained within the parcel, (4) the total
6 amount of the Fire Services Assessment imposed against the parcel for the appropriate period, (5)
7 the location at which payment will be accepted, (6) the date on which the Fire Services
8 Assessment is due, and (7) a statement that the Fire Services Assessment constitutes a lien against
9 Assessed Property equal in rank and dignity with the liens of all state, county, district or
10 municipal taxes and other non-ad valorem assessments.

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

1 (C) All costs, fees and expenses, including reasonable attorney fees and title
2 search expenses, related to any foreclosure action as described herein shall be included in
3 any judgment or decree rendered therein. At the sale pursuant to decree in any such
4 action, the City may be the purchaser to the same extent as any Person. The City
5 Manager or his or her designee may join in one foreclosure action the collection of Fire Services
6 Assessments against any or all property assessed in accordance with the provisions
7 hereof. All delinquent Owners whose property is foreclosed shall be liable for an
8 apportioned amount of reasonable costs and expenses incurred by the City
9 and its agents, including reasonable attorney fees, in collection of such delinquent Fire
10 Services Assessments and any other costs incurred by the City as a result of
11 such delinquent Fire Services Assessments and the same shall be collectible as a part of or
12 in addition to, the costs of the action.

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

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

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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. **EFFECTIVE DATE.** This Ordinance shall take effect immediately upon
4 adoption.

5 **PASSED AND ADOPTED** this ____ day of _____, 2008.

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PEGEEN HANRAHAN, MAYOR

ATTEST:

Approved as to form and legality

KURT M. LANNON
CLERK OF THE COMMISSION

MARION J. RADSON
CITY ATTORNEY

This Ordinance passed on first reading this ____ day of _____, 2008.

This Ordinance passed on second reading this ____ day of _____, 2008.