

RESOLUTION NO. 120228
PASSED September 10, 2012

CITY OF GAINESVILLE, FLORIDA

A RESOLUTION OF THE CITY OF GAINESVILLE, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF GAINESVILLE, FLORIDA; IMPOSING FIRE SERVICES SPECIAL ASSESSMENTS AGAINST ASSESSED PROPERTIES LOCATED WITHIN THE CITY FOR THE FISCAL YEAR THAT BEGINS OCTOBER 1, 2012; PROVIDING FOR EXEMPTIONS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE ESTIMATED FIRE SERVICES ASSESSED COST; APPROVING THE RATE OF ASSESSMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

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

WHEREAS, the imposition of a Fire Services Special Assessment for fire services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Services Assessed Cost among parcels of Assessed Property;

WHEREAS, the City Commission desires to impose a fire services special assessment in the City using the procedures provided by the Ordinance for the Fiscal Year beginning on October 1, 2012;

WHEREAS, the City Commission, on July 17, 2012, adopted Resolution No. 120047 (the "Preliminary Rate Resolution");

WHEREAS, the Preliminary Rate Resolution contains and references a brief and general description of the fire services, facilities and programs to be provided to Assessed Property; describes the method of apportioning the Fire Services Assessed

Cost to compute the Fire Services Special Assessment for fire services, facilities, and programs against Assessed Property; estimates the rate of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance;

WHEREAS, in order to impose Fire Services Special Assessments for the Fiscal Year that begins October 1, 2012, the Ordinance requires the City Commission to adopt an Annual Rate Resolution which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such adjustments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; the proof of publication being attached hereto as Appendix A; the proof of mailing being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 10, 2012, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance, Resolution No. 120047, Article VIII, Section 2, Florida Constitution, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of Law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized

terms in this resolution shall have the meanings defined in the Ordinance and the Preliminary Rate Resolution.

SECTION 3. IMPOSITION OF FIRE SERVICES SPECIAL ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire services, facilities, and programs described or referenced in the Preliminary Rate Resolution, in the amount of the Fire Services Special Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire services, facilities, and programs in an amount not less than the Fire Services Special Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Preliminary Rate Resolution, and this Annual Rate Resolution from the fire services, facilities, or programs to be provided and a legislative determination that the Fire Services Special Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Services Special Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Section 6 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2012, the estimated Fire Services Assessed Cost to be assessed is \$5,200,000.00. The Fire Services Assessment to be

assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal Year that begins October 1, 2012, is hereby established as follows:

\$78.00 per net Factored Fire Protection Unit

(D) The above rate of assessment is hereby approved. Fire Services Assessments for fire services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year that begins on October 1, 2012.

(E) No Fire Services Assessment shall be imposed on a parcel of government property whose building use is wholly exempt from ad valorem taxation as provided by Florida law.

(F) Any shortfall in the estimated Fire Services Assessed Cost caused by or attributed to any reduction or exemption from payment of the Fire Services Assessments required by law and this Resolution shall be made whole from any legally available funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments. To this extent, the City Commission expects to budget and appropriate during the fiscal year beginning October 1, 2012, from any legally available revenues an amount sufficient to cover the anticipated cost of providing fire services, facilities, and programs to any lawfully exempted properties, and any reduction in the Fire Services Assessed Cost.

(G) As authorized in Section 11-43 of the Ordinance, interim Fire Services Assessments are also levied and imposed against all property for which a Certificate of

Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(H) Fire Services Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(I) On or before September 15 of each fiscal year the Fire Services Special Assessment is imposed, the Mayor or Mayor Pro Tem is authorized to certify the non-ad valorem assessment roll on compatible electronic medium to the tax collector.

(J) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be billed, collected and enforced pursuant to the method of collection described in Section 11-61 of the Ordinance and Section 10 of the Preliminary Rate Resolution. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantively the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution, as amended and supplemented herein, is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Services

Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. SEVERABILITY. If any word, phrase, clause, paragraph, section or provision of this resolution or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this resolution are declared severable.


SECTION 7. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 10th day of September, 2012.


CRAIG LOWE
MAYOR

ATTEST:


KURT M. LANNON
CLERK OF THE COMMISSION

Approved as to form and legality:

MARION J. RADSON
CITY ATTORNEY

SEP 10 2012