

RESOLUTION NO. 201225

A resolution of the City of Gainesville, Florida, relating to the provision and funding of fire services, facilities and programs in the City of Gainesville; providing for the imposition and computation of fire services special assessments; providing for legislative determinations of special benefit and fair apportionment; describing the method of assessing fire services assessed costs against assessed property located within the City of Gainesville; establishing the estimated assessment rate for fire assessments for the fiscal year beginning October 1, 2021; directing the preparation of an assessment roll; providing for hardship assistance; providing for method of collection; authorizing a public hearing and directing the provision of notice thereof; providing for application of assessment proceeds; providing for severability; and providing an immediate effective date.

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

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

WHEREAS, pursuant to Ordinance No. 070623, the reimposition of fire assessments for the Fiscal Year beginning October 1, 2021 requires certain processes; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing fire services costs against assessed property located within the City, directing the preparation of an updated assessment roll, authorizing a public hearing and directing

the provision of notice thereof is required by Ordinance No. 070623 for the reimposition of the fire assessments; and

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

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 provisions of Ordinance No. 070623, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the process for updating the Assessment Roll and directs the reimposition of Fire Assessments for the Fiscal Year beginning October 1, 2021.

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

SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of a Fire Services Assessment for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide fire services, facilities, and programs shall be funded by legally available City revenues other than Fire Services

Assessment proceeds.

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

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

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Services Assessed Costs provide a special benefit to the Assessed Property based upon that certain report entitled "City of Gainesville, Florida Fire Services Special Assessment Memorandum, November 2018", prepared by Government Services Group, Inc., the legislative determinations set forth in Section 11-4 of the Code of Ordinances, and Preliminary Rate Resolution No. 140028, which are hereby readopted, ratified, and affirmed, and incorporated herein as if set forth in full.

Budget Allocation

(A) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Services Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(B) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services

provided to unimproved, non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Factor calculation the Fire Services Incident Reports documenting fire services provided to non-specific property uses.

Fair Apportionment

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

SECTION 6. APPORTIONMENT METHODOLOGY.

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

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

(A) The total Fire Services Assessed Costs to be assessed and apportioned among benefitted parcels for the Fiscal Year beginning October 1, 2021, is approximately \$9,523,538.

(B) The estimated rate per Net Factored Fire Protection Unit to be assessed against benefitted property to generate the estimated Assessed Cost for the Fiscal Year beginning October 1, 2021, is hereby established as \$133.00 per Net Factored Fire Protection Unit for the purpose of this Preliminary Rate Resolution.

(C) The estimated Fire Services Assessment specified in subsection (B) above is hereby established to fund the specified Fire Services Assessed Costs determined to

be assessed in the Fiscal Year beginning October 1, 2021. No portion of such Fire Services Assessed Costs are attributable to the capital improvements necessitated by new growth or development that are funded by impact fee revenue. Further, no portion of such Fire Services Assessed Costs are attributable to the Emergency Medical Services Cost.

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

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

(F) The estimated Fire Services Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2021, as provided in Section 8 of this Preliminary Rate Resolution.

SECTION 8. ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year beginning October 1, 2021, in the manner provided in Section 11-38 of the Code of Ordinances. The updated Assessment Roll shall include all Tax Parcels within the City. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through Fire Services Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the

imposition of Fire Services Assessments, and the updated Assessment Roll (once prepared) shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

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

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

SECTION 10. METHOD OF COLLECTION. It is hereby declared that the Fire Services Assessments shall be collected and enforced pursuant to Uniform Assessment Collection Act as provided in Section 11-61 of the Code of Ordinances for the Fiscal Year beginning October 1, 2021.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m., or as soon thereafter as may be heard on September 13, 2021, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, at which time the City Commission will receive and consider any comments on the Fire Services Assessments from the public and

affected property owners and consider imposing Fire Services Assessments.

SECTION 12. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 11-34 of the Code of Ordinances. The notice shall be published no later than August 23, 2021 in substantially the form attached hereto as Exhibit A.

SECTION 13. NOTICE BY MAIL.

A. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 11-38(f) of the Code of Ordinances so require. Such notices shall be mailed no later than August 16, 2021.

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

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

SECTION 15. 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

185 are declared severable.

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

188 PASSED AND ADOPTED this 12th day of July, 2021.

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By: 

LAUREN POE, MAYOR

192 ATTEST:

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OMICHELE D. GAINES
CITY CLERK

APPROVED AS TO FORM AND LEGALITY:


NICOLLE M. SHALLEY
CITY ATTORNEY

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

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

The hearing will be held at 6:00 PM, or as soon thereafter as may be heard on September 13, 2021, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Equity and Inclusion at (352) 334-5051, at least two days prior to the date of the hearing.

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

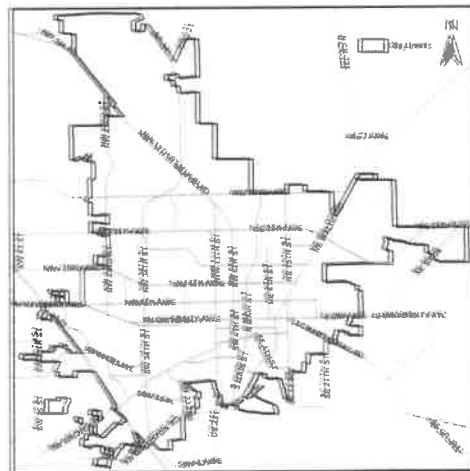
The City Commission on July 12, 2021 adopted a Preliminary Rate Resolution setting the proposed fire services assessments to be assessed for the fiscal year beginning October 2021 and future fiscal years as follows:

\$133.00 Per Net Factored Fire Protection Unit

The Fire Services Assessment Ordinance, the Preliminary Assessment Resolution and the Preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Gainesville, Florida.

The fire services non-ad valorem assessment will be collected by the tax collector and placed on the ad valorem tax bill to be mailed in November 2021 and each year that the assessment is imposed. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact Gainesville Fire Rescue Administration at (352) 334-5078, Monday through Thursday between 8:00 a.m. and 5:00 p.m.



CITY COMMISSION
CITY OF GAINESVILLE, FLORIDA