# LEGISTAR NO. 210205

1	RESOLUTION NO. 210205
2 3 4 5 6 7 8 9 10 11	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, 2021; 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.
12	WHEREAS, the City Commission of Gainesville, Florida (the "City Commission"),
13	has enacted Ordinance No. 070623, codified in Chapter 11 of the Code of Ordinances,
14	(the "Ordinance"), which authorizes the imposition of Fire Services Special Assessments
15	for fire services, facilities, and programs against all Assessed Property located within the
16	City;
17	WHEREAS, the imposition of a Fire Services Special Assessment for fire services,
18	facilities, and programs each fiscal year is an equitable and efficient method of allocating
19	and apportioning the Fire Services Assessed Cost among parcels of Assessed Property;
20	WHEREAS, the City Commission desires to impose a fire services special
21	assessment in the City using the procedures provided by the Ordinance for the Fiscal
22	Year beginning on October 1, 2021;
23	WHEREAS, the City Commission, on July 12, 2021, adopted Resolution No.
24	201225 (the "Preliminary Rate Resolution");
25	WHEREAS, the Preliminary Rate Resolution contains and references a brief and
26	general description of the fire services, facilities and programs to be provided to Assessed
27	Property; describes the method of apportioning the Fire Services Assessed Cost to
28	compute the Fire Services Special Assessment for fire services, facilities, and programs
29	against Assessed Property; estimates the rate of assessment; and directs the updating
30	and preparation of the Assessment Roll and provision of the notice required by the

31 Ordinance;

WHEREAS, in order to impose Fire Services Special Assessments for the Fiscal Year that begins October 1, 2021, 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;

40 inspection by the public, as required by the Ordinance;
 41

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

46 WHEREAS, a public hearing was held on September 13, 2021, and comments and 47 objections of all interested persons have been heard and considered as required by the 48 terms of the Ordinance.

49 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE 50 CITY OF GAINESVILLE, FLORIDA:

51 SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance, 52 the Preliminary Rate Resolution, Article VIII, Section 2, Florida Constitution, Sections 53 166.021 and 166.041, Florida Statutes, and other applicable provisions of Law.

54 SECTION 2. DEFINITIONS AND INTERPRETATION. This resolution 55 constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms 56 in this resolution shall have the meanings defined in the Ordinance and the Preliminary 57 Rate Resolution.

58

#### SECTION 3. IMPOSITION OF FIRE SERVICES SPECIAL ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is 59 hereby approved, are hereby found to be specially benefited by the provision of the fire 60 services, facilities, and programs described or referenced in the Preliminary Rate 61 Resolution, in the amount of the Fire Services Special Assessment set forth in the 62 63 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 64 ascertained, determined and declared that each parcel of Assessed Property within the 65 City will be specially benefited by the City's provision of fire services, facilities, and 66 programs in an amount not less than the Fire Services Special Assessment for such 67 68 parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of 69 this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations. 70 71 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 72 to be provided and a legislative determination that the Fire Services Special Assessments 73 74 are fairly and reasonably apportioned among the properties that receive the special 75 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, 2021, the estimated Fire Services
 Assessed Cost to be assessed is \$9,523,538.00. 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, 2021, is hereby established as follows:

85 86 \$133.00 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, 2021.

92 (E) No Fire Services Assessment shall be imposed on a parcel of government 93 property whose building use is wholly exempt from ad valorem taxation as provided by 94 Florida law.

(F) Any shortfall in the estimated Fire Services Assessed Cost caused by or 95 attributed to any reduction or exemption from payment of the Fire Services Assessments 96 required by law and this Resolution shall be made whole from any legally available funds, 97 and shall not be paid for by proceeds or funds derived from the Fire Services 98 Assessments. To this extent, the City Commission expects to budget and appropriate 99 during the fiscal year beginning October 1, 2021, from any legally available revenues an 100 amount sufficient to cover the anticipated cost of providing fire services, facilities, and 101 102 programs to any lawfully exempted properties, and any reduction in the Fire Services Assessed Cost. 103

(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.

108 (H) Fire Services Assessments shall constitute a lien upon the Assessed 109 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.

121 SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The 122 Preliminary Rate Resolution, as amended and supplemented herein, is hereby 123 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.

131 SECTION 6. SEVERABILITY. If any word, phrase, clause, paragraph, section or 132 provision of this resolution or the application hereof to any person or circumstance is held 133 invalid or unconstitutional, such finding shall not affect the other provisions or applications 134 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

136 severable.

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

139 PASSED AND ADOPTED this 13th day of September, 2021.

140		
141 142		By: LAUREN POE, MAYOR
143	ATTEST:	APPROVED AS TO FORM AND LEGALITY:
144 145 146 147	OMICHELE D. GAINEY CITY CLERK	NICOLLE M. SHALLEY CITY ATTORNEY

APPENDIX A

PROOF OF PUBLICATION



PO Box 631244 Cincinnati, OH 45263-1244

#### **PROOF OF PUBLICATION**

Gville Clerk/Commission Gville Clerk/Commission 200 E UNIVERSITY AVE GAINESVILLE FL 32601

STATE OF FLORIDA, COUNTY OF ALACHUA

The Gainesville Sun, a newspaper printed and published in the city of Gainesville, and of general circulation in the County of Alachua, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue:

08/09/2021

and that the fees charged are legal. Sworn to and subscribed before on 08/09/2021

Legal Clerk Notary, State of WI. County of Brown 25 My commision expires **Publication Cost:** \$542.40 Order No: 6119314 # of Copies: Customer No: 533856 PO #: Final Fire Assessment THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.



#### 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 Galnesville, 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 Galnesville 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 Hali, 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 PreliminaryAssessment Resolution and the Preliminary Assessment Roll are available for Inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Galnesville, 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.



APPENDIX B

PROOF OF MAILING

#### AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Lee R. Feldman, who, after being duly sworn, deposes and says:

I am the City Manager for the City of Gainesville, Florida (the "City"). Pursuant to Section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elected to combine notice of the public hearing authorized by the Preliminary Rate Resolution with the truth-in-millage notification required pursuant to Section 200.069, Florida Statutes. Such mailed notice in the form required by Section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance, for the purpose of imposing Fire Services Special Assessments for the Fiscal Year beginning October 1, 2021 was in fact mailed to all affected property owners by the Alachua County Property Appraiser prior to or on August 100200

FURTHER AFFIANT SAYETH NOT.

Lee R. Feldman, affiant

## STATE OF FLORIDA COUNTY OF ALACHUA

THE FOREGOING Affidavit of Mailing was acknowledged and subscribed to before me by means of \_\_\_\_\_ physical presence or \_\_\_\_\_ online notarization for the purposes set forth herein by Lee R. Feldman, City Manager, who is either personally known to me or who produced \_\_\_\_\_\_ as identification this \_\_\_\_\_ day of \_\_\_\_\_\_ 2021.

Notary Public, State of Florida

Name of Notary Typed or Printed My Commission Expires: /

APPENDIX C FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Gainesville, or authorized agent of the City of Gainesville, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Alachua County Tax Collector by September 15, 2021.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Alachua County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of September, 2021.

# CITY OF GAINESVILLE, FLORIDA

By:\_

LAUREN POE, Mayor

[to be delivered to Tax Collector prior to September 15th]