



Legislation Details (With Text)

**File #:** 150196.      **Version:** 2      **Name:**  
**Type:** Resolution      **Status:** Adopted  
**File created:** 7/29/2015      **In control:** City Attorney  
**On agenda:** 9/10/2015      **Final action:** 9/10/2015  
**Title:** RESOLUTION CREATING THE FIRE SERVICES SPECIAL ASSESSMENT PAYMENT PROGRAM FOR RELIGIOUS AND CHARITABLE ORGANIZATIONS (B)

Resolution No. 150196  
 A Resolution of the City of Gainesville, Florida, creating a program to pay the annual Fire Services Special Assessment on certain properties owned and used by religious and charitable organizations; providing for program guidelines and procedures; providing for findings and remedies; and providing an effective date.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. 150196A-MOD\_Memo\_20150806.pdf, 2. 150196B-MOD\_ Exempt Properties\_20150806.pdf, 3. 150196A\_draft resolution\_20150910.pdf, 4. 150196B\_FY 16 List of Properties\_20150910.pdf, 5. 150196C\_PowerPoint Presentation\_20150910.pdf, 6. 150196A\_revised draft resolution\_20150910.pdf, 7. 150196\_Resolution Fire Services Special Assessment\_20150910.pdf

Date	Ver.	Action By	Action	Result
9/10/2015	2	City Commission	Adopted (Resolution) and Approved the Recommendation	Pass
8/6/2015	1	City Commission	Approved, as shown above	Pass

**RESOLUTION CREATING THE FIRE SERVICES SPECIAL ASSESSMENT PAYMENT PROGRAM FOR RELIGIOUS AND CHARITABLE ORGANIZATIONS (B)**

Resolution No. 150196  
 A Resolution of the City of Gainesville, Florida, creating a program to pay the annual Fire Services Special Assessment on certain properties owned and used by religious and charitable organizations; providing for program guidelines and procedures; providing for findings and remedies; and providing an effective date.

At the July 27, 2015 Special City Commission meeting, the Commission re-visited its prior discussions on the subject of exempting churches and non-profits from the annual fire services special assessment and directed the City Manager to place a discussion item regarding this topic on the August 6, 2015 Commission agenda. On August 6, 2015, the City Commission discussed the issue and directed staff to pay the fire services special assessment on behalf of churches and non-profits with undesignated reserves for FY16 and for FY17 and forward to amend the ordinance to exempt churches and non-profits from the fire services special assessment.

To carry out the intent of this direction, Staff has prepared a resolution that, effective October 1, 2015, creates the FSSA Payment Program whereby the City will, each year, budget and appropriate from lawfully available non-Fire Services Special Assessment funds an amount necessary to pay the Fire Services Special Assessment for certain properties owned and used by religious and charitable organizations. The Resolution provides the Program guidelines and procedures, which includes relying on the annual determination by the Property

Appraiser of religious and charitable use of property and removing those properties from the assessment roll for purposes of billing. The Resolution expresses the Commission's findings including an express recognition that the properties are not exempt from the Fire Services Special Assessment; but rather the City Commission has made the policy decision to pay the Fire Services Special Assessment assessed on those properties in recognition of the public benefit and services that are provided on these properties. The Resolution also provides for a remedy in the event the Resolution or Program is challenged in a court of law, the City may repeal the Resolution, render the legal challenge moot and bill the properties for any Fire Services Special Assessment that is then due and owing. The Resolution provides that it will remain effective until repealed by subsequent resolution.

Staff believes this Resolution accomplishes the Commission's intent and therefore it is unnecessary for staff or the Commission to take any further action to exempt churches and non-profits from the fire services special assessment in FY17 or beyond.

For FY16, the City will pay the fire services special assessment for certain properties owned and used by religious and charitable organizations in the amount of \$119,508.34 from undesignated reserves. A list of the religious and charitable properties and their assessment charge for FY16 is included in the back-up to this agenda item. This list is different from the list provided to the Commission on August 6th, because this list includes only those properties that the Property Appraiser has determined to be used for religious and charitable purposes. For FY17 and future years, until this Program is repealed by the City Commission, the City Manager will include in the Proposed, Tentative and Final Budget presented to the City Commission each year an amount necessary for the City to pay the Fire Services Special Assessment for each property identified in accordance with the Resolution. This amount may be funded each year from any lawfully available non-Fire Services Special Assessment revenues.

The City Commission: 1) adopt the proposed Resolution; and 2) direct staff to take no further action with regard to exempting properties used for religious and charitable purposes from the fire services special assessment.