

**INITIAL FIRE PROTECTION ASSESSMENT
RESOLUTION NO. R20-13**

A RESOLUTION OF THE CITY OF FORT MEADE, FLORIDA; DESCRIBING FIRE-RESCUE SERVICES PROPOSED FOR FUNDING FROM THE PROCEEDS OF FIRE PROTECTION ASSESSMENTS; ESTIMATING THE COST OF FIRE-RESCUE SERVICES PROVIDED BY THE CITY'S VOLUNTEER FIRE DEPARTMENT; DESCRIBING AND ESTABLISHING WITH PARTICULARITY THE PROPOSED METHOD OF APPORTIONING THE FIRE-RESCUE SERVICE COST AMONG THE PARCELS OF PROPERTY LOCATED WITHIN THE FIRE-RESCUE SERVICE AREA; PROVIDING CERTAIN FINDINGS; RECOGNIZING THE EQUITY PROVIDED BY THE APPORTIONMENT METHODOLOGY AND RECOGNIZING THE SPECIAL BENEFIT PROVIDED BY THE SERVICE, TOGETHER WITH FINDINGS RECOGNIZING THE FAIRNESS, EQUITY AND REASONABLENESS OF THE FIRE PROTECTION ASSESSMENTS; ESTABLISHING THE METHOD OF ASSESSING THE COST OF FIRE-RESCUE SERVICE AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED THEREBY; PRELIMINARILY APPROVING A TENTATIVE FIRE PROTECTION ASSESSMENT ROLL BASED UPON THE METHODOLOGY SET FORTH HEREIN; ESTABLISHING A PUBLIC HEARING FOR THE PROPOSED FIRE PROTECTION ASSESSMENTS AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT MEADE, FLORIDA, AS FOLLOWS:

Section 1. Findings, Intent and Need; Legislative Determination of Special Benefit. In adopting this Initial Fire-Rescue Resolution pursuant to Section 10.5-5 of the Code of Ordinances of the City of Fort Meade (the "Code"), the City Commission of the City of Fort Meade hereby makes the following findings, intent, and need that (a) describe the Fire-Rescue service proposed for funding from the proceeds of the Fire Protection assessments; (b) estimate the Fire-Rescue service cost; (c) describe with particularity the proposed method of apportioning the Fire-Rescue service cost among the parcels of property located within the Fire-Rescue service area, as applicable, such that the owner of any parcel of property can objectively determine the amount of the Fire Protection assessments, based upon its value, use or physical characteristics; and (d) include specific legislative findings that recognize the equity provided by the apportionment methodology and specific legislative findings that recognize the special benefit provided by the Fire-Rescue service:

1. The City of Fort Meade is responsible for provision of Fire Rescue Protection Services within the City.

2. Special assessments for fire-rescue services have been found valid by Florida Courts. See *Lake County v. Water Oak Management Corp.*, 695 So. 2d 667 (Fla. 1997); *South Trail Fire Control Dist. v. State*, 273 So. 2d 380 (Fla. 1973); *Fire Dist. No. 1 of Polk County v. Jenkins*, 221 So. 2d 740 (Fla. 1969); *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (Fla. 2002).

(B) It is hereby ascertained and declared that fire-rescue services provided by the city constitute special benefit to improved and unimproved real property based upon the following legislative determination that fire-rescue services are logically related to the ownership, use and enjoyment of real property by:

- (1) protecting the value of the improvements and structures by providing and otherwise making available fire-rescue services;
- (2) protecting unimproved property from brush and forest fires;
- (3) protecting the life and safety of persons in the use and enjoyment of improvements and structures by providing and otherwise making available fire-rescue services;
- (4) lowering the cost of fire insurance by the presence of a professional and comprehensive fire-rescue services within the city; and
- (5) reducing the threat that fire on vacant property will spread and endanger structures and occupants on improved property.

3. The City hired a Fire Protection assessments consultant, GSG that prepared a study for the City in May 2017 (see City of Fort Meade, Florida Fire Assessment Memorandum, May 2017 incorporated herein by reference as the "Study").

4. The Study provided for non-ad valorem assessments, and recommended that the City modify its methodology for setting Fire Protection Assessments.

5. In order to impose the non-ad valorem assessments, the City Commission adopted Ordinance No. 09-09 establishing the Fire Protection non-ad valorem special assessment pursuant to its home rule powers.

6. Ordinance No. 09-09 was enacted following first and second reading at two separate City Commission meetings and only after a public hearing at the second reading.

7. The ordinance relating to Fire-Rescue services authorizes the imposition of non-ad valorem assessments against real property which is benefited by the City's Fire-Rescue services.

8. The ordinance relating to Fire-Rescue services provides that the imposition of a non-ad valorem assessment to fund the costs of planning, permitting, construction, operation, maintenance, and administration of, and land acquisition for, Fort Meade's Fire-Rescue protection services is a necessary, equitable and efficient method of allocating and apportioning among, and collecting the costs for, the City's Fire-Rescue protection services among parcels that are benefited thereby.

9. The City adopted Resolution No. R17-08 on July 11, 2017, expressing its intention to use the Uniform Collection Statute and determining the need to levy assessments to fund the cost of fire protection services within the City.

10. The City has developed a preliminary Fire Protection assessment roll which is incorporated by reference in this Initial Fire Protection Assessment Resolution.

11. The preliminary Fire Protection assessment roll will be timely submitted to the property appraiser and tax collector in accordance with the Uniform Collection Statute.

12. Upon the adoption of this Initial Fire Protection Assessment Resolution determining the Fire-Rescue service cost and imposing Fire-Rescue Protection assessments, the legislative determinations ascertained and declared by Chapter 10.5 of the City Code are hereby confirmed, ratified, and implemented.

13. The special benefits provided by the Fire-Rescue Protection services to all assessed property located within the Fire-Rescue service area include, but are not limited to: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire protection services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features. The availability and provision of comprehensive fire protection services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property values within the assessable area.

14. The Residential Property Use Category includes such properties as single-family, multi-family, and mobile home dwelling units. Apportioning the assessed costs for fire protection services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical demand for services.

The Non-Residential Property Use Category includes commercial, industrial/warehouse, and institutional property uses. The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire protection services, fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment is

determined and measured by the actual square footage of structures and improvements within benefited parcels. Based upon the findings outlined in the Study, it is fair and reasonable to place a 66,020-square foot cap on square footage of non-residential structures.

15. The Fire Protection assessments authorized by Section 10.5-5, City Code, and this Initial Fire Protection Assessment Resolution provide an equitable method of funding the Fire-Rescue service costs attributed to non-government property by fairly and reasonably allocating the Fire-Rescue service costs to specially benefitted non-government property that is assessed property classified on the basis of the Fire Protection burden expected to be generated by the physical characteristics and use of such property.

16. The City has determined not to set or levy any Fire Protection Service Charges against governmental property at this time.

Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection Services Assessments upon Buildings located upon such parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Services Assessments shall be imposed upon Institutional Buildings located upon a parcel of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law.

17. Any shortfall in the expected proceeds from the Fire Protection Assessments due to any reduction or assumption from payment of the Fire Protection Assessments required by law or authorized by the Commission 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 Protection Assessments.

Section 2. Levy, Imposition and Computation of Fire-Rescue Service Assessments Against Non-Government Property. A Fire Protection Assessment is hereby imposed against all non-Government Property that is Developed Property within the Fire-Rescue Service Area. The Fire-Rescue Service Cost attributable to non-Government Property shall be assessed against all Tax Parcels of non-Government Property that are Developed Property within the Fire-Rescue Service Area at a rate of assessment based upon the special benefit accruing to such Developed Property from the City's provision of Fire-Rescue Services, as set forth in Exhibit "A" attached to and incorporated in this Resolution. The Fire Protection Service Assessment will be computed for each Tax Parcel of non-Government Property that is Developed Property located within the Fire-Rescue Service Area as set forth in said Exhibit "A."

Section 3. Levy, Imposition and Computation of Fire-Rescue Fees Against Government Property and Institutional Tax Exempt Buildings. The City has

determined to exercise its discretion to not levy or collect a Fire Protection Service Charge against government-owned property at this time.

The City has determined not to impose Fire Protection Services Assessments upon Buildings located upon such parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law.

Section 4. Preliminary Approval of Fire-Rescue Assessment Roll. The City Manager has caused to be prepared, the Fire Protection Assessment Roll for the Fire Protection Service Assessments in the manner provided in the City Code. A copy of this Initial Fire-Rescue Resolution and the Fire Protection Assessment Roll for the Fire Protection Service Assessment shall be maintained on file in the office of the City Clerk and open to public inspection and copying. The City Commission preliminarily approves the Fire Protection Assessment Roll which is incorporated into this Resolution by reference.

Section 5. Method of Collection. The Fire Protection Service Assessments shall be collected from all non-Government Assessed Property pursuant to the Uniform Assessment Collection Act as provided in Section 10.5-12 of the City Code.

Section 6. Classification of Tax Parcels. Each Tax Parcel located within the Fire-Rescue Service Area shall be assigned to one of the following classifications: Single Family Residential, Multi-Family Residential, Commercial, Industrial/Warehouse, Institutional.

Section 7. Public Hearing. A public hearing will be conducted by the Commission on August 25, 2020 at the City Commission Chambers, 8 W. Broadway Street, Fort Meade, Florida, at 6:00 p.m. to consider imposition of the Fire Protection Assessments and their collection pursuant to the Uniform Assessment Collection Act.

Section 8. Notice by Publication. The City Manager shall publish a notice of the public hearing authorized by Section 7 hereof in the manner and the time provided in Section 10.5-6 of the City Code. The published notice shall be in substantially the form attached hereto as Exhibit "B": and shall be published no later than August 5, 2020.

Section 9. Notice By Mail. The City Manager shall, at the time and in the manner specified in Section 10.5-7 of the City Code, provide first class mailed notice of the public hearing authorized by Section 7 hereof to each property owner proposed to be charged at the address indicated on the Tax Roll. The mailed notice shall be in substantially the form attached hereto as Exhibit "C" and be mailed no later than August 5, 2020.

Section 10. Severability. The provisions of this Initial Fire-Rescue Resolution are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Initial Fire-Rescue Resolution shall not be affected thereby.

Section 11. Effective Date. This resolution shall take effect immediately upon its adoption.

PASSED and APPROVED on first reading in regular session of the City Commission of the City of Fort Meade, Florida, this 27th day of July 2020.


CITY OF FORT MEADE, FLORIDA


James Watts, Mayor

ATTEST:


Melissa Cannon, Deputy City Clerk

APPROVED:

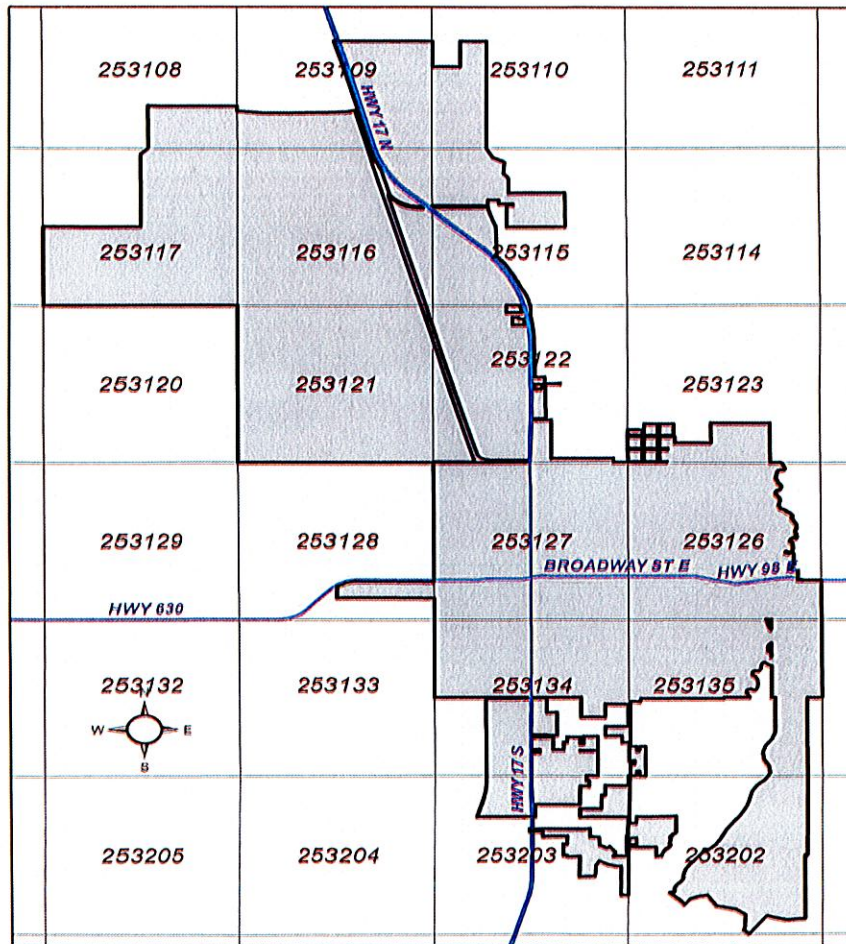

Danielle J. Judd, City Manager

APPROVED AS TO FORM AND LEGALITY:


Thomas A. Cloud, Esquire
City Attorney

**EXHIBIT B
Newspaper Advertisement**

To Be Published by August 5, 2020



**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Fort Meade, Florida, will conduct a public hearing to consider imposing Fire Protection Service Assessments in the area receiving Fire-Rescue Management Services from the City, as shown above. The hearing will be held at 6:00 p.m. on August 25, 2020 at Fort Meade the City Commission Chambers, 8 W. Broadway Street, Fort Meade, Florida. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City

Clerk at (863) 285-1100 at least 72 hours prior to the date of the hearing. If hearing impaired, telephone the Florida Relay Service Numbers, 850-435-1666 (TDD) or 850-435-1603 (Voice), for assistance. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission. All written objections to the non-ad valorem assessments and fees must be filed with the City Commission of Fort Meade within twenty (20) days of this notice. Please include your name, parcel number, and the reason you object to the assessment on all written objections. Address all written objections as follows: **City Manager; Objections to Non-ad. Valorem Assessment**; 8 W. Broadway Street, Fort Meade, Florida 33841. Any person wishing to appeal any decision of the City Commission with respect to any matter considered will need a record of the proceedings and may wish to ensure that a verbatim record of the proceedings is made.

The Fire Protection Assessments have been proposed to fund the City's cost to provide Fire-Rescue Protection Services in the area shown above. The Fire Protection Assessments are based upon the estimated amount of fire-rescue services provided by the city to each parcel. The City has determined that the services constitute special benefit to improved and unimproved real property based upon the following legislative determination that fire-rescue services are logically related to the ownership, use and enjoyment of real property. The proposed assessments are:

FY 2020-21 Fire Services Assessment Rates

Residential Property Use Category	Rate Per Dwelling Unit
Single Family Residential	\$100.00
Multi-Family Residential	\$76.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.05
Industrial/Warehouse	\$0.01
Institutional	\$0.06

The Fire-Rescue Service Assessments will be collected by the Polk County Tax Collector and failure to pay the Fire Protection Assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title to your property.

If you have any questions, please contact the Director of the Fire-Rescue Department at 863-285-1100.

THE CITY OF FORT MEADE

EXHIBIT C

FORM OF NOTICE TO BE MAILED

City of Fort Meade
8 West Broadway Street
Fort Meade, Florida 33841

CITY OF FORT MEADE, FLORIDA

NOTICE OF HEARING OF ADOPTION OF
FIRE-RESCUE SERVICE ASSESSMENTS
AND FIRE-RESCUE FEES

NOTICE DATE: August 5, 2020

*****THIS NOT A BILL*****

«OwnerName»

Property ID# ILN «Project Name»

«ProjectName»

«OwnerAdd1»

«OwnerAdd2»

«City», «State» «Zip»

Dear City of Fort Meade Property Owner:

The past decade has led to increased costs in the delivery of fire –rescue services in the City. The City of Fort Meade (the "City") has actively pursued solutions to these problems by developing a fire protection and rescue budget. This will require additional expenditures for operation and maintenance.

As a result, the City Commission has enacted an ordinance to provide dedicated funding sources for Fire-Rescue services. The City Commission has also adopted an Initial Fire-Rescue Resolution, which identifies the area receiving Fire-Rescue protection services from the City and specifically describes the method of determining the Fire-Rescue service assessment for each parcel of non-governmental property. It is estimated that the City will collect \$255,494.86 from the Fire Protection Assessments for Fiscal Year 2020-21. The area receiving Fire-Rescue protection services from the City includes your property.

The assessment is based on the classification of each parcel of assessed property and number of billing units contained within the specified Property Use Categories. The above-listed parcel has the following units:

<u>Category</u>	<u>Type and Number of Billing Units</u>	<u>Fiscal Year 20-21 Assessment</u>
[Category]	[ParcelUnit][UnitDesc]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]
	Total Assessment	#[SumofBid]

The Annual Fire-Rescue Assessment for the above parcel for Fiscal Year 2020-21 and future fiscal years is _____.

The City Commission will hold a public hearing at 6:00 p.m. on August 25, 2020, at the City Commission Chambers, 8 W. Broadway Street, Fort Meade, Florida, to receive comments on the proposed Fire-Rescue Service Assessments, including their collection on the ad valorem tax bill. You are invited to attend and participate in the hearing. You may also file written objections with the City Commission within twenty (20) days of the date of this notice. Please include your name, parcel number, and the reason for your objection on all written objections as follows: Director of Fire-Rescue Department; Objections to Non-Ad Valorem Assessments; 8 West Broadway Street, Fort Meade, Florida 33841. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you 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, if you need a special accommodation or an interpreter to participate in this proceeding, please contact the City Clerk at (863) 285-1100 at least 72 hours prior to the date of the hearing. If hearing impaired, telephone the Florida Relay Service Numbers, (850)435-1666 (TDD) or (850)435-1603 (Voice), for assistance.

Because the Fire Protection Assessment will be collected by the Tax Collector of Polk County, pursuant to Chapter 197, Florida Statutes, failure to pay the Fire Protection Assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

If you have any questions regarding the amount of the Fire Protection Assessment, please contact the Director of the Fire-Rescue Department by telephone at (863) 285-1100.

