

RESOLUTION NO. 14-06

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA; DIRECTING AND AUTHORIZING THE INITIATION OF THE FISCAL YEAR 2014-15 ANNUAL PROCESS FOR CITY COMMISSION CONSIDERATION OF IMPOSITION AND COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS TO FUND, IN PART, FIRE PROTECTION SERVICES AND FACILITIES; SETTING A DATE FOR PUBLIC HEARING AS REQUIRED BY LAW; DIRECTING THE USE OF NECESSARY EXPERTISE, TIMELY PREPARATION OF THE ASSESSMENT ROLL; AND TIMELY PUBLISHED AND MAILED NOTICE OF THE PUBLIC HEARING IN THE MANNER NECESSARY TO COLLECT THE ASSESSMENTS USING THE UNIFORM METHOD OF COLLECTION; ADDRESSING THE TREATMENT AND COLLECTION OF DELINQUENT ASSESSMENTS AND UNPAID INTERIM ASSESSMENTS, IF ANY; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City Commission (the "Commission") of City of Springfield, Florida (the "City") is adopted pursuant to City Ordinance No. 511 (the "Assessment Ordinance"), City Resolution No. 13-02 (as amended and supplemented from time to time, the "Initial Annual Assessment Resolution"), sections 166.021 and 166.041, Florida Statutes, Section 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Assessment Resolution for the Fiscal Year commencing October 1, 2014 contemplated by Section 2.05 of the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Assessment Resolution.

SECTION 3. DIRECTION AND AUTHORITY. Pursuant to the Assessment Ordinance, the City has adopted its initial Annual Assessment Resolution for Fiscal Year 2012-13, judicially validated its actions and authority associated therewith, commenced collection of the Assessments, subsequently adopted its Annual Assessment Resolution for Fiscal Year 2013-14, and commenced collection of Assessments, all of which have, in part, funded necessary fire protection services, facilities and programs. Such initial collections were pursuant to the direct billing method of collection described in Article III of the Assessment Ordinance. Accordingly:

(A) The Assessment Ordinance provides for the adoption of an Annual Assessment Resolution for each Fiscal Year approving, confirming or amending the Fire Service Assessment

Roll, and this Resolution provides direction associated with the Fiscal Year 2014-15 Fire Service Assessment.

(B) The City Commission hereby schedules and directs notice of a public hearing for September ^{8th}, 2014 to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2014-15.

(C) The City Commission directs the notice or Assessments to be at the same rates and charges as for the prior two fiscal years based upon a relative improvement value for each Tax Parcel (Tier 1 rate) of \$0.62 per \$1,000 of improvements, and per Tax Parcel (Tier 2 rate) at \$88.31 per Tax Parcel, and an administrative and collection cost of not to exceed \$4.56 per Tax Parcel. Such Fire Service Assessment Roll shall also include an amount equivalent to any delinquent or balance due, if any, in payment of the Fire Protection Assessments to account for the fund shortfall or make-up amount attributable to Tax Parcels who otherwise have not previously paid an attributable fair share and in proportion to the shortfall burden created. Such action shall be in lieu of foreclosure or other method of collection. Accordingly any existing lien of record on an affected parcel for the delinquent Assessment will be supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector on or before September 15, 2014.

(D) Notice of such public hearing shall be published in substantial compliance with the Assessment Ordinance and shall additionally be made available on the internet at the City's website with additional access available via computer terminal upon request available to the public at City Hall.

(E) The Mayor, Clerk, City Attorney and other City officers, employees, agents, counsel and consultants are directed to continue to act, use and employ the necessary assessment professionals as previously approved to accomplish these directives and the transition from direct billing collection to that on the same bill as for property taxes, sometimes called the Uniform Assessment Collection Act. All such persons are directed and authorized to take such actions, execute such documents, and otherwise accomplish the directions of the City Commission as directed and authorized herein.

(F) The Fire Service Assessment Roll shall accordingly be timely updated and made available to the Property Appraiser and Tax Collector on an expedited basis and as a result of that effort also for inspection by the public on the City's website, if reasonably feasible.

(G) If timely and possible, the mailed notice of the public hearing shall be made as a part of the Property Appraiser's notice of proposed taxes and non-ad valorem assessments (sometimes called 'truth in millage' or 'TRIM' notice) pursuant to section 200.69, Florida Statutes.

(H) At the public hearing and comments, concerns and objections of all interested persons will be heard and considered.

(I) The Assessments contemplated hereunder are imposed by the City Commission, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

SECTION 4. DIRECTION CONCERNING INTERIM ASSESSMENTS.

(A) Pursuant to Section 2.13 of the Assessment Ordinance an interim Assessment may be imposed against all property for which a Certificate of Occupancy is issued after adoption and confirmation of an Annual Assessment Resolution. The amount of the interim Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Assessment Resolution for the Fiscal Year in which the Certificate of Occupancy is issued, with such monthly rate being imposed for each full calendar month remaining in the Fiscal Year after the issuance of the Certificate of Occupancy. The determination of the relative improvement value for each such Tax Parcel (Tier 1 rate) for the purposes of calculating any interim Assessment may be based upon the estimated value of improvements listed in any permit associated with the Certificate of Occupancy, or such other similarly available date as reasonably determined by the Assessment Coordinator for such interim period only. Issuance of a Certificate of Occupancy by mistake or inadvertence, without the payment in full of the interim Assessment, does not relieve the owner of such property of the obligation full payment and timely. Such interim Assessment is due and payable on the date the Certificate of Occupancy was issued and constitutes a lien against such property as of that date. Said lien being equal in rank and dignity with the liens of all State, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved.

(B) As a matter of expediency and due to the relative small amount of growth and disproportionately small amount of revenue to be collected, and the fact that assessment will be captured automatically in the ensuing Fiscal Year assessment, the City Commission makes the practical determination to not seek to collect any such unpaid interim assessments for the period prior to January 1, 2104. All costs for services and facilities attributable to same shall be paid for by legally available revenues other than any Fire Service Assessment

SECTION 5. RATIFICATION AND CONFIRMATION. The benefits to property and methods of apportionment provided for by Fire Service Assessments, and the use of proceeds of the non-ad valorem assessment to pay for capital equipment and facilities have previously been judicially validated as for proper, legal and paramount public purposes and fully authorized by law by the Circuit Court of the Fourteenth Judicial District of the State of Florida in and for Bay County; and, are hereby ratified, confirmed and advanced as being employed and similarly used by and for the purposes of this Resolution. For the purposes of supporting and adopting this Resolution, the Initial Annual Assessment Resolution is also hereby supplementally incorporated herein by reference and ratified and confirmed as the context reasonably requires.


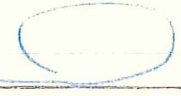
SECTION 6. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction as unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affects the validity of the other provisions of this Resolution.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 7th day of July 2014.

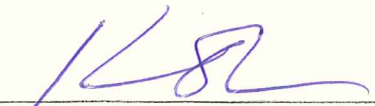
CITY OF SPRINGFIELD

(SEAL)

By:  
Mayor Ralph Hammond

ATTEST: 
D. Lee Penton, City Clerk

APPROVED AS TO FORM:


Kevin D. Obos, City Attorney