

RESOLUTION NO. 14- 07

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA, APPROVING THE FISCAL YEAR 2014-15 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; ADDRESSING THE COLLECTION OF AN AMOUNT EQUIVALENT TO UNPAID FIRE SERVICE ASSESSMENTS, IF ANY; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL AND COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; CONFIRMING REQUIRED STATUTORY NOTICE AND IMPOSING AND LEVYING FIRE SERVICE ASSESSMENTS; 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. 2013-02 (as amended, supplemented and confirmed from time to time, the "Initial Annual Assessment Resolution"), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** This Resolution is the Annual Assessment Resolution for the Fiscal Year (sometimes also called the budget 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. FINDINGS.** It is hereby ascertained, determined and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City adopted the Initial Annual Assessment Resolution imposing special assessments to provide for the funding of fire protection services, facilities and programs, and providing for annual collection thereof pursuant to the direct billing method of collection described in Article III of the Assessment Ordinance.

(B) Prior to commencing collection, the City obtained a judicial determination from the Circuit Court of the Fourteenth Judicial District of the State of Florida in and for Bay County that validated and confirmed, among other things, the legality and validity of the Assessment Ordinance, the Initial Annual Assessment Resolution, the reasoned ability to legally rely upon the imposition of special assessments in the form of Fire Service Assessments to annually fund fire protection essential services and fund and finance associated capital improvements and equipment, the method of apportioning the Fire Service Assessments among the real property subject thereto, the special benefit conveyed by the fire protection services and facilities funded

in part through the Fire Service Assessments, the superior nature of lien of the Fire Service Assessments and the legality of all proceedings and matters in connection therewith (the "Final Judgment"). Each property owner was then provided a direct-mailed bill specific to each property assessed. This process was replicated for FY 2013-14 pursuant to Resolution No. 2014-03, and in each instance followed by an additional and supplemental follow-up mailing if not paid timely. Such notices briefly explained the collection process, any unpaid amount due and how the City Commission expected to collect unpaid assessments, or amounts equivalent thereto which create budget shortfalls, as well as fund and collect future year's Fire Service Assessments.

(C) The Assessment Ordinance provides for the adoption each year of an Annual Assessment Resolution approving, confirming or amending the Fire Service Assessment Roll.

(D) On July 7, 2014, at its regularly scheduled meeting, the City Commission received and reviewed the Fire Budget and Assessment Review prepared by Real Estate Research Consultants and Ennead, LCC (the "Executive Summary") and considered same along with advice and input from City officials and staff, and commenced the annual formal notice and budget consideration process for use of the Fire Service Assessment as a component part of the overall annual budget by identifying proposed rates of assessments, and provided other direction in its Directory Resolution No. 2014-06.

(E) The City Commission has scheduled and noticed a public hearing for September 8, 2014, to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2014-15.

(F) Notice required by law of such public hearing was published in compliance with Section 2.04 of the Assessment Ordinance and the Uniform Collection Assessment Act and proof of publication is attached hereto as Appendix A.

(G) Notice required by law of such public hearing was individually mailed by first class mail to each affected property owner in substantial compliance with Section 2.08 of the Assessment Ordinance and the Uniform Assessment Collection Act and proof of mailing is attached hereto as Appendix B.

(H) Additional and extraordinary interactive notice has also been timely and continuously available since August 1, 2014 on the internet on the City's website and at: <http://quicksearch.ennead-data.com/springfield> with additional access available via computer terminal upon request available during business hours to the public at City Hall.

(I) The Fire Service Assessment Roll (along with additional explanatory information on the City's website) has heretofore been made available for inspection by the public. All notice required to be provided to a property owner in the manner required by the Uniform Assessment Collection Act and the Assessment Ordinance, including but not limited to all notice required by section 3.02(F) and 3.03 thereof, has been duly and reasonably provided.

(J) A public hearing was held on September 8, 2014 and comments, concerns and objections of all interested persons have been duly received, heard and considered. Additionally, the City Commission again reviewed the Executive Summary and all matters referenced and incorporated therein. All of the foregoing has been considered in the context of public discussion of the subject of funding fire protection services, facilities and programs at regularly scheduled meetings and workshops of the City Commission on several occasions including March 4, 2013; March 17, 2014; and July 7, 2014, as well as the overall fiscal and other circumstances of the City.

(K) The Assessments contemplated in this Resolution 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.

(L) The legislative determinations and findings set forth in the Initial Assessment Resolutions, as amended, and the Final Judgment have again been considered and are also hereby in context incorporated herein by reference.

#### SECTION 4. DIRECTION CONCERNING INTERIM ASSESSMENTS.

(A) Pursuant to Section 2.13 of the 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 data 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 proceeds.

**SECTION 5. RATIFICATION AND CONFIRMATION.** The benefits to property and methods of apportionment provided for herein, 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 determinations in the foregoing Final Judgment, and the Initial Annual Assessment Resolution are each also hereby supplementally incorporated herein by reference and ratified and confirmed under the circumstances and timing required to govern effectively as relevant and applicable.

**SECTION 6. APPROVAL AND CERTIFICATION OF ASSESSMENT ROLL.**

(A) The Fiscal Year 2014-15 Fire Service Assessment Roll, a copy of which is on file with the City Clerk and incorporated herein by reference, is hereby confirmed and approved 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.<sup>1</sup> The City Commission determines to separately and additionally charge an administrative and collection amount per Tax Parcel of \$4.56 to defray its costs or collection and administration. Pursuant to Sections 3.02 and 3.03 of the Assessment Ordinance, 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 imposed by the Annual Assessment Resolution for Fiscal Year 2013-14.

(B) The Assessment Coordinator is hereby authorized and directed to accordingly update and cause certification for the collection of the foregoing Fire Service Assessment Roll using the uniform method described in the Uniform Assessment Collection Act.

(C) As directed herein the Fire Service Assessments are hereby imposed and levied for proper, legal and paramount public purposes, and constitute a lien against Assessed Property equal in rank and dignity with the lien 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.

**SECTION 7. NOTICE CONCERNING DELINQUENCIES.**

(A) The use of the uniform method for the collection of said assessments allowed for notice of the amount of the Assessment to be provided by individually mailed notice sent to all

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<sup>1</sup> The total revenue the City expects to collect by the assessment (exclusive of statutory discounts, amounts payable to the Property Appraiser and Tax Collector, and collection of prior year's shortfall) is approximately \$800,400.

affected property owners. Such mailed notice supplementally showed and included in the amount noticed to any property owner subject to a delinquent or unpaid Assessment for Fiscal Year 2013-14 an amount equivalent to the balance due or any delinquency (this is more fair to the property owner, reasonably necessary to fairly recover resulting fire protection budget shortfalls advanced or experienced by the City, and avoids expensive collection or enforcement costs) for Fiscal Year 2014-15. Such amount if not paid prior to September 1, 2014 and certification of the Assessment Roll to the Tax Collector is to be included on the same bill as for taxes pursuant to the Uniform Assessment Collection Act, and thereupon any existing lien of record on the affected parcel for the delinquent Assessment shall be supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector pursuant to the Assessment Ordinance and this Resolution. Such notice being supplemental and additional to that already supplied on the City's internet site, as well as by law in the Assessment Ordinance was fairly and clearly included in the published and mailed notices in the Appendix A and Appendix B hereto.

(B) This Resolution (and the published and assorted means of notice of the public hearing) expressly and carefully considers how unpaid Assessments and delinquencies and any balance due will be addressed; and the manner therefore authorized by Article II and Article III of the Assessment Ordinance, comprises fair, efficient and effective notice and an opportunity to be heard concerning the City Commission's collection process and intentions in this respect to every affected property owner.

#### **SECTION 8. EFFECT OF ADOPTION OF RESOLUTION; DIRECTION.**

(A) Pursuant to the Assessment Ordinance and this Resolution, upon certification of the Assessment Roll to the Tax Collector as directed by this Resolution, any existing lien of record on any affected parcel for a delinquent assessment for Fiscal Year 2013-14 is then supplanted and therefore concomitantly released. Such action by law fairly and reasonably includes such equivalent amount in the Assessment for Fiscal Year 2014-15, is expressly authorized by the Assessment Ordinance, provides a fair and equitable means to proportionally share the cost of recovery of fire protection budget shortfalls directly attributable to parcels who have unpaid or delinquent Assessment balances, and is by far a more fair, more efficient, and a less costly alternate means of equitable and legal enforcement to both the property owners affected, as well as the community in general.

(B) The adoption of this Annual Assessment Resolution shall be the final adjudication of the matters presented (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, the inclusion of amounts equivalent to delinquencies or unpaid balances from the prior Fiscal Year, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days of the effective date hereof.

(C) The Assessment Coordinator, City Clerk, Mayor, City Attorney, and all other City officials, employees, agents, consultants and professionals are each and all directed and

authorized to act and undertake all activities on behalf of the City to accomplish necessary to timely achieve the purposes and effect of this Resolution.


**SECTION 9. SEVERABILITY.** If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction as unconstitutional or unconstitutional or invalid part shall be considered as eliminated and in no way affect the validity of the other provisions of this Resolution.

**SECTION 10. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 24 day of September 2014.

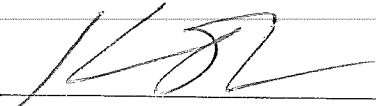
CITY OF SPRINGFIELD

(SEAL)

By:   
Ralph Hammond, Mayor

  
ATTEST: \_\_\_\_\_  
D. Lee Penton, City Clerk

APPROVED AS TO FORM:

  
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Kevin D. Obos, City Attorney

**APPENDIX A**

**CITY OF SPRINGFIELD, FLORIDA,  
PROOF OF NOTICE OF PUBLICATION OF PUBLIC HEARING TO CONSIDER THE  
CONTINUED ANNUAL IMPOSITION AND COLLECTION OF SPECIAL ASSESSMENTS  
TO FUND FIRE PROTECTION SERVICES AND FACILITIES**

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**APPENDIX B**

**CITY OF SPRINGFIELD, FLORIDA,  
PROOF OF MAILING OF NOTICE OF PUBLIC HEARING TO CONSIDER THE  
CONTINUED ANNUAL IMPOSITION AND COLLECTION OF SPECIAL ASSESSMENTS  
TO FUND FIRE PROTECTION SERVICES AND FACILITIES**

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