

RESOLUTION NO. 16-05

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA, APPROVING THE FISCAL YEAR 2016-17 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL AND COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; CONFIRMING REQUIRED 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. 13-02 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, 2016 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.

(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 (sometimes called "Simplified Fire"), 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"). The Simplified Fire method of apportionment used by the City and its concept and premise have now been further validated by the Florida Supreme Court.

(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 September 12, 2016, at its regularly scheduled meeting, the City Commission received and reviewed the Fire Budget and Assessment Review prepared by Ennead, LCC (the "Executive Summary") and considered same along with advice and input from City officials and staff.

(E) Pursuant to section 197.3632(4)(a), no public hearing is needed to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2016-17 as the proposed rates have not increased since the last public hearing, is not levied for the first time, does not apply to any properties not previously noticed, and serves the same purpose as the previously adopted assessment. However, the City has held a public hearing on the proposed assessment to afford extraordinary opportunity for affected citizens and property owners to be heard.

(F) Notice of the September 12, 2016 public hearing was individually mailed by first class mail as part of the annual Notice of Proposed Property Taxes and Non-Ad Valorem Assessments (also known as the TRIM Notice) in conformance with the Uniform Assessment Collection Act.

(G) Additional and extraordinary interactive notice has also been timely and continuously available since September 4, 2016 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.

(H) 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 has been duly provided.

(I) A public hearing was held on September 12, 2016 and comments, concerns and objections of all interested persons have been duly received, heard and considered. Additionally, the City Commission has 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, as well as the overall fiscal and other circumstances of the City.

(J) 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.

(K) The legislative determinations and findings set forth in the Initial Assessment Resolution 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 to make full and timely payment. 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 interim assessments. 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 Circuit 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 2016-17 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 \$0.76 per \$1,000 of improvements, and per Tax Parcel (Tier 2 rate) at \$88.31 per Tax Parcel. The City Commission determines to separately and additionally charge an administrative and collection amount per Tax Parcel of \$4.56 to defray its costs of collection and administration.

(B) Based upon the estimations in Exhibit A of the Executive Summary which, after using other legally available revenues to fund and pay for governmentally and institutionally owned Tax Parcels, is expected to yield for the upcoming Fiscal Year a net amount of Fire Protection Assessment revenue of \$474,954.92. The rate of assessment is the same as for last year.

(C) 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. No act of error or omission on the part of the Property Appraiser, Tax Collector, Assessment Coordinator, City Commission, or their deputies, employees, or agents shall operate to release or discharge any obligation for payment of an Assessment imposed by the City Commission. Any Assessment not able to be collected using the uniform method is hereby directed to be collected using any other lawful method.

(D) 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. EFFECT OF ADOPTION OF RESOLUTION; DIRECTION.

(A) 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, means of collection, 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.

(B) 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 all matters necessary to timely achieve the purposes and effect of this Resolution.


SECTION 8. 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 9. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 12th day of September 2016.

CITY OF SPRINGFIELD

(SEAL)

By: 
Ralph Hammond, Mayor

ATTEST 
Lee Penton, City Clerk

APPROVED AS TO FORM:

Kevin D. Obos, City Attorney