

RESOLUTION NO. 18-03

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA, APPROVING THE FISCAL YEAR 2018-19 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; PROVIDING DIRECTIONS; AND PROVIDING AN EFFECTIVE DATE.

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

ARTICLE I  
INTRODUCTION

**SECTION 1.01. 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 may be 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 1.02. DEFINITIONS.** This Resolution is the Annual Assessment Resolution for the Fiscal Year (sometimes also called the budget year) commencing October 1, 2018 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 Annual Assessment Resolution.

**SECTION 1.03. 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 (sometimes called "Springfield Fire"), the burdens relieved and 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. Each property owner was then initially provided a direct-mailed bill for Fiscal Year 2012-13 specific to each property assessed and additional notice and information concerning the anticipated non-ad valorem Fire Service Assessment for Fiscal Year 2013-14. Additional notice was published in a newspaper of general circulation. Such notices briefly explained the collection process for an amount equivalent to any unpaid amount due and how the City Commission expected to collect unpaid assessments, or amounts equivalent thereto which otherwise create City budget shortfalls and diminish operating reserves, as well as fund and collect future year's Fire Service Assessments. All such assessments were collected, without loss of property. For each Fiscal Year since, the City has complied with and employed the Uniform Method of Collection of 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. This Resolution accomplishes such activity.

(D) Pursuant to section 197.3632(4)(a), no public hearing is needed to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2018-19 as the proposed rates have not increased since the last public hearing, the Assessment is not being levied for the first time, the Assessment does not apply to any properties not previously noticed, and serves the same purpose as the previously adopted Assessment. However, the City has annually held a public hearing on the proposed assessment to afford extraordinary opportunity for affected citizens and property owners to be heard.

(E) The City has duly scheduled and provided published and other extraordinary notice of a public hearing for September 4, 2018, to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2018-19, and included a statement of intent not to increase the rate of assessment.

(F) Notice of the September 4, 2018 public hearing was also 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 made available on the internet on the City's website at: <https://www.springfieldfl.net> or <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 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) On or before September 4, 2018, the City Commission received and reviewed a fire budget and assessment review update summary prepared by Ennead, LLC (the "Executive Summary") and has considered same along with advice and input from City officials and staff, as part of the budget consideration process for use of the Fire Service Assessment as a component part of the overall annual City budget by confirming proposed rates of assessments, and accordingly provided direction.

(J) A public hearing was held on September 4, 2018, and comments, concerns and objections of all interested persons have been duly received, heard and considered. Additionally, the City Commission again reviewed the previous and updated Executive Summary and all matters referenced and incorporated therein. All of the foregoing has been considered in the context of public discussion or comment upon the subject of funding fire protection services, facilities and programs at duly scheduled and noticed meetings and workshops of the City Commission on several occasions each year since 2013 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 Annual Assessment Resolution, as amended, and the Final Judgment have again been considered and are also hereby in context incorporated herein by reference.

(M) The City Commission hereby finds and determines that the Fire Service Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding associated fire protection services and facilities by fairly and reasonably allocating a portion of the cost thereof among specially benefitted property.



**ARTICLE II  
ASSESSMENT**

**SECTION 2.01. 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 2.02. PROCEDURAL COMPLAINCE.**

(A) The Assessment Coordinator has caused to be prepared a preliminary Fire Service Assessment Roll that contains the following information:

(1) a summary description of each Tax Parcel (conforming to the description contained on a recently certified Tax Roll prepared and maintained by the Property Appraiser for the purpose of levying and collecting ad valorem taxes) which is intended to be subject to the Fire Service Assessment;

(2) the name of the owner of record of each Tax Parcel, as shown on the most recent certified Tax Roll, which will be updated in normal course prior to any certification of the Assessment Roll to the Tax Collector; and

(3) the proposed amount of the total Fire Service Assessment for each affected Tax Parcel for the fiscal year commencing October 1, 2018, exclusive of adjustment for statutory discounts and anticipated costs of collection and administration.

(B) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to fire protection, the special assessments provided for hereunder shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee or which are otherwise funded by such impact fee.

(C) Copies of the Assessment Ordinance, this Resolution and the preliminary Fire Service Assessment Roll have been made available in the City Clerk's office at City Hall, 3529 E. 3rd Street, Springfield, Florida, 32401 or have been open to public inspection in a manner consistent with the Assessment Ordinance. The purpose of the assessment, amount of the proposed rates of assessment for each Tax Parcel, and all other necessary information was



noticed by publication and at or through the City's website and accessible through the internet at <https://www.springfieldfl.net> or <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.

(D) The City Commission duly provided the publication of notice of a public hearing in the manner and time provided in the Assessment Ordinance. Proof of publication of the notice is attached hereto as Appendix A.

(E) The Assessment Roll shall be necessarily updated from time to time in due course, to show changes in parcel configuration or other administrative corrections. In the event the Assessment Coordinator makes any exemptions, administrative or other modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, funding for such changes to the Assessment Roll shall be funded by legally available funds other than direct proceeds of the Assessments. Such changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Assessment Ordinance or this Annual Assessment Resolution.

(F) A public hearing was duly held on September 4, 2018 commencing at or about 5:30 p.m. at City Hall, Springfield, Florida, at which time the Commission received and considered information and comments on the Fire Service Assessments from City officials, staff, experts and advisors, as well as the public and affected property owners, and considered imposing Fire Service Assessments and the method of collection thereof as required by the Assessment Ordinance.

(G) The information on the City's website and the published notice each explained that the prior Fiscal Year 2017-18 Fire Service Assessment rates are the maximum rates the City can impose for the coming Fiscal Year 2018-19 Fire Service Assessment.

**SECTION 2.03. ESTIMATED FIRE SERVICE ASSESSED COST; RATE OF ASSESSMENT.**

(A) The estimated Fire Service Assessed Cost to be recovered through Fire Service Assessments for the Fiscal Year commencing October 1, 2018 is \$479,248.34. This includes:

(B) The Tier 1 Assessment of \$151,788.72 based on relative value of improvement for each Tax Parcel (for more variable costs) and the Tier 2 Assessment of \$311,381.06 assessed per Tax Parcel (for more fixed, readiness to serve costs).

(C) The Fire Service Assessments established in this Annual Assessment Resolution are determined by the assessment rates prepared for consideration by the public and City Commission in the preparation of the Fire Service Assessment Roll for the Fiscal Year commencing October 1, 2018.



(D) The rate of Fire Service Assessment will remain the same as for the current Fiscal Year, and is (1) \$0.76 per thousand dollars of improvements, or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) \$88.31 per Tax Parcel (Tier 2), and (3) the separate and additional charge of \$4.56 to defray the City's costs of collection and administration.

**SECTION 2.04. IMPOSITION OF ASSESSMENTS.**

(A) Upon adoption hereof, Fire Service Assessments are to be levied and imposed throughout the entire area within the boundaries of the City and this Resolution shall be deemed to be adopted and confirmed for all purposes.

(B) Fire Service Assessments shall be imposed against Tax Parcels located within the City, the annual amount of which shall be computed for each Tax Parcel in accordance with this Resolution. When imposed, the Fire Service Assessment for each Fiscal Year shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments as provided in the Assessment Ordinance.

(C) As provided for herein, the Fire Service Assessed Cost shall be apportioned among all Tax Parcels within the City, not otherwise exempted hereunder, and including any statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability. The estimated Fire Service Assessed Cost and rate of Fire Service Assessment shall be that described in Section 2.03 hereof.

(D) In the same manner as in the current Fiscal Year, the City Commission determines to separately and additionally charge, impose and levy an administrative and collection amount per Tax Parcel of \$4.56 as a part of the assessment to defray its costs of collection and annual administration.

(E) The method of determining the Fire Service Assessments as set forth in this Annual Assessment Resolution is a fair and reasonable method to share costs and benefits of collection, administration, and the continuous availability of fire protection services, facilities and programs, among Tax Parcels of Assessed Property located within the City.

(F) The Fire Service Assessment Roll is hereby approved, and shall be modified, adjusted and certified as provided in the Assessment Ordinance and this Resolution.

(G) Collection of the Fire Service Assessments shall take place pursuant to the uniform billing method of collection described in Article III of the Assessment Ordinance.

**SECTION 2.05. 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 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, 2018. 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 2.06. DIRECTION CONCERNING ANY EXEMPTION.**

(A) Tax Parcels which are statutorily exempted from the payment of ad valorem taxes are in certain circumstances subject to the Fire Service Assessments contemplated hereunder. Tax Parcels classified or described by the Property Appraiser as institutionally tax exempt, including the following classifications: (1) vacant institutional, (2) churches & temples, (3) private schools & colleges, (4) privately-owned hospitals, (5) homes for the aged, (6) mortuary, cemetery & crematorium, (7) clubs, lodges & union halls, (8) sanitarium, convalescent & rest home, and (9) cultural organization facilities are all subject to the Fire Service Assessments contemplated hereunder. Provided, however, the City Commission recognizes the necessity to balance and manage the City's financial challenges with those of the property owners of the foregoing classifications of Tax Parcels, and the impacts of the request that those property owners also pay and contribute to support these essential services and capital which are available to all properties within the City. Accordingly, the City Commission does hereby determine and direct that it is fair and equitable to continue to segue and transition and only charge the foregoing classification of Tax Parcels for the upcoming fiscal year at a rate of fifty percent (50%) of the applicable Fire Service Assessment otherwise provided for herein.

(B) Tax parcels comprising Government Property are not subject to the Fire Service Assessments contemplated hereunder. Such Tax Parcels include those classified or described



by the Property Appraiser as government-owned, including the following: (1) military, (2) forest, parks, recreational, (3) public county schools, (4) public colleges, (5) public hospitals, (6) other county-owned property, (7) other state-owned property, (8) other federal-owned property, and (9) other municipal-owned property. Provided, however, each such Government Property owner may be approached by the Mayor, or his or her designee, and asked to pay as a fee or charge an amount comparable to the Assessment for each such Government Property. Said amount may be invoiced annually, quarterly or monthly in accord with Section 3.04 of the Assessment Ordinance.

(C) The following Tax Parcel classifications are special designations used by the Property Appraiser for recordkeeping purposes and do not represent actual or assessable Tax Parcels and are not subject to the Fire Service Assessments contemplated hereunder, (1) common element, (2) header record, and (3) notes parcel.

(D) Certain Tax Parcels associated with the following classifications used by the Property Appraiser typically do not receive a special benefit from the provision of fire protection services and facilities or are infeasible or impractical to assess, and therefore are not subject to the Fire Service Assessments contemplated hereunder, (1) right-of-way, (2) rivers, lakes & submerged land, (3) sewage disposal & waste lands, and (4) outdoor recreation or parkland.

(E) The foregoing classifications of properties in this Section which are exempted are reasonably determined to be inappropriate, infeasible or impracticable to assess, and either benefit marginally or create a lesser or nominal demand or burden on the City's costs associated with readiness to serve, do not merit the expenditure of public funds to impose or collect the Fire Service Assessments, are tax exempt and/or otherwise generally serve in some respect to promote the public health, safety, morals, general welfare, security, prosperity and contentment of the inhabitants or residents of the City. The Assessment Coordinator, or his or her designee, is authorized and directed to use sound judgment in extending such determinations and guidance as the Fire Service Assessment Roll is collected. The foregoing classifications of properties not to be assessed do not include Government Property that is leased for private use.

(F) Certain Tax Parcels classified as agricultural lands have been statutorily exempted from the payment of special assessments for the provision of fire protection services pursuant to Chapter 170, Florida Statutes. However, the City's authority to impose its Fire Service Assessments derives from its home rule powers, and not Chapter 170, Florida Statutes. Any alternative means of apportionment or suggestion of limitation on imposition of assessments for fire protection services on certain agricultural parcels found in Chapter 170 is, by the terms of that Chapter, applicable only to assessments imposed pursuant to Chapter 170, which is supplemental and alternative to the City's home rule power. Notwithstanding the inapplicability of Chapter 170, Florida Statutes, to the City in this instance, and as a matter of expediency and due to the relative few number of Tax Parcels classified as agricultural lands, the City Commission makes the practical determination to exempt and not to impose or levy Fire Service Assessments thereon.



(G) Based upon the foregoing, there are relatively few exempt properties within the City. Using legally available funds other than the proceeds of the Fire Service Assessments, the City shall otherwise fund or contribute an amount equal to the Fire Service Assessments that would have been otherwise derived from such exempt properties.

(H) The City Commission has not increased or changed the rate for Fire Service Assessment or method of application thereof from the prior Fiscal Year. Provided, however, the City Commission reserves the right and ability in the future to impose Fire Service Assessments against any Tax Parcels determined to be exempt hereunder to the extent permitted by law, upon lack of reasonable cooperation or willingness to pay for a share of the Fire Service Assessment Cost, or otherwise in the event required or directed to do so by a court of competent jurisdiction.

**SECTION 2.07. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the City from the Fire Service Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for the provision of fire protection related services, facilities, and programs associated with maintaining continual readiness to serve. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund costs associated with fire protection related services, facilities, and programs.

### ARTICLE III GENERAL PROVISIONS

**SECTION 3.01. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual Assessment Resolution shall be the final adjudication of all matters and compliance presented (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, 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.

**SECTION 3.02. AUTHORIZATION.** 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 3.03. CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

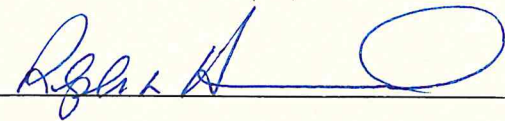
**SECTION 3.04. SEVERABILITY.** If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

**SECTION 3.05. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this      day of September 2018.

**CITY OF SPRINGFIELD**

(SEAL)

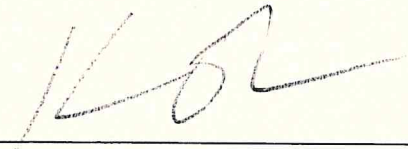
By: 

Ralph Hammond, Mayor

ATTEST: 

Lee Penton, City Clerk

APPROVED AS TO FORM:



Kevin D. Obos, City Attorney



WORK ORDER  
No. 2015-01

TO: Mark G. Lawson, P.A.  
Attention: Mark G. Lawson and James C. Dinkins

FROM: Ralph Hammond, City Mayor  
Donald "Lee" Penton, Clerk:  
Kevin Obos, City Attorney  
Springfield, Florida

1. **SCOPE OF SERVICES.** In accordance with the direction of the City Commission on July 6, 2015 and pursuant to the discretion afforded to clients under Rule 4-5.8 of the Rules Regulating The Florida Bar which was previously employed by the City Commission, Mark G. Lawson, P.A. ("MGLPA") has been and is directed and authorized to:

Task 1. Cause to be acquired and analyze relevant data and documentation including master parcel list, millage coding documentation, fire protection budget information provided, interlocal agreements, fire and assessment related statutes, ordinances and resolutions provided to determine those expenses which may be lawfully recovered through a fixed and variable cost recovery special assessment on a per tax parcel basis, sometimes called "Simplified Fire".

Task 2. Develop a preliminary non-ad valorem assessment roll including all tax parcels proposed for assessment.

Task 3. Consider and analyze case law and general law requirements and deadlines; and collaborate with approved consultants, City staff and officials to develop a detailed critical events schedule including key dates for necessary actions and deliverables.

Task 4. Prepare and present to the City Commission, City Manager, City Attorney and Fire Chief an updated executive summary report summarizing the budget analysis, proposing an apportionment methodology in detail and providing an array of funding (amount) alternatives or recommendations as directed by the City Manager and Fire Chief.

Task 5. Prepare any updated ordinance, implementing resolution(s) or other documents authorizing and initiating the process required for the special assessment program.

Task 6. If requested, appear before the City Commission to present any required implementing documents or resolutions.

Task 7. Update non-ad valorem assessment roll according to direction of the City Commission.



Task 8. Facilitate required notices with City staff; and at the City's request, additionally make available an interactive means of roll presentation via the internet from a link to the City's website (as a separate expense or cost) so all interested persons may view all the assessments.

Task 9. Prepare an annual assessment resolution levying assessments, approving the assessment roll and directing the use of the uniform method for the 2015-16 fiscal year.

Task 10. If requested, appear and assist the City Commission with any public hearing to present the assessment resolution; and, adoption thereof.

Task 11. Facilitate timely compliance with statutory prerequisites and reasonable local requirements necessary for collection of the assessments on the annual property tax bill.

2. **ACKNOWLEDGMENT OF USE OF NECESSARY CONSULTANTS.** The City directs, authorizes and confirms collaboration with Dr. Owen Beitsch of GAI Consultants, Inc. (done formerly by and through its wholly owned Real Estate Research Consultants, Inc.)("GAI"), and Ennead, LLC ("Ennead") for the purpose of working with the City and MGLPA to develop and implement the subject funding program. In such capacity, GAI and Ennead shall not be deemed clients or subcontractors of MGLPA, but also in privity with the City

3. **COMPENSATION; TERM.** Fees will be based upon hourly rates as follows:

(A)	MGLPA	\$295 per hour
(B)	GAI	\$250 per hour
(C)	Ennead	\$165 per hour

In addition to such rates, the professionals shall be entitled to reimbursement for actual costs incurred, but not exceeding that provided by Chapter 112, Florida Statutes.

The Firm, GAI and Ennead recognize the financial circumstances facing Florida communities and local governments in the wake of the recent national economic downturn and the reduction in tax and other revenues emanating from a general decline in property values, and continuing success and familiarity as a result of the Simplified Fire approach. Accordingly, the City and the firms have agreed to undertake the work effort contemplated hereunder based upon an annual negotiated fee as follows:

(a) The firms will undertake all of the foregoing tasks for a single initial lump sum professional services fee of \$20,000 to be paid in two (2) equal installments – one within fifteen (15) days of delivery of the executive summary report described in Task 4; and the second within fifteen (15) days of the delivery of a certifiable roll to the City for delivery by the City to the tax collector.





(b) The City shall additionally pay all reasonable costs incurred by the firms on a monthly basis (upon provision of appropriate reimbursement back-up and detail for audit purposes);

(c) The firms shall submit itemized hourly statements for all work associated with any additional services beyond this Scope of Services on a monthly basis, only if and when the firms are directed to proceed in writing; and

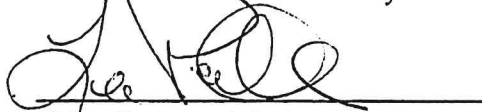
(d) This authorization and Work Order shall continue from year to year with Task 1 work beginning in May, unless either party notifies the other in writing otherwise on or before March 1.

All invoices will provide appropriate reimbursement backup and detail required by the City for audit purposes. The fees associated with this Work Order reflect a fixed and circumstantial discount warranted by the maturity of the City's program, the City's direction and continued intent to hereafter collect same using the tax bill collection method authorized by section 197.3632, Florida Statutes.

The foregoing negotiated fee structure does not cover amounts for the time and cost of authorized or requested travel, published notices, printing or mailing, fees or charges of the property appraiser or tax collector, or similar expenses associated with assessment implementation, roll presentation via the internet, transcription fees or filing fees all of which will be the responsibility of the City, or any additional work not described above or for other engagements.

4. **WORK ORDER BUDGET.** The annual budget appropriation for this Work Order shall be the amount of \$25,000 (\$20,000 lump sum fee and a budgeted allowance for \$5,000 in demonstrated expenses). The City acknowledges that additional costs and fees for any additional services authorized in writing by the City may require an additional budget appropriation.

Authorized and confirmed by:

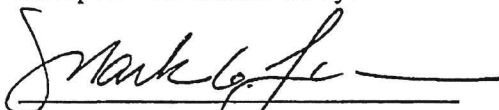


Title: Contract Administrator

Date: as of July 7, 2015

cc: GAI Consultants, Inc.  
Ennead, LLC

Accepted and confirmed by:



Mark G. Lawson, P.A.

Date: as of July 7, 2015



# Mark G. Lawson, P.A.

P.O. Box 14043  
Tallahassee, FL 32317-4043

PHONE: (850) 545-3269 FAX: (850) 897-2987 mlawson@markglawson.com

## INVOICE

INVOICE NUMBER: 2018-0920(20)

INVOICE DATE: 9/9/2018

PAYMENT TERMS: Due Upon Receipt

City of Springfield  
Lee Penton, City Clerk  
Kevin D. Obos, City Attorney  
3529 East 3rd Street  
Springfield, 32401

Annual Invoice For Fire Service Assessment Assistance, Update and Roll Extension Work

FY 2018-19 Fire Service Assessment

Includes both annual installments

DATE	PROFESSIONAL	DESCRIPTION	HOURS	RATE	AMOUNT
		Agreed upon negotiated fee for professional services (annual) by Assessment Professionals (Mark G. Lawson, P.A., Ennead, LLC and Dr. Owen Beitsch) under Work Order 2015-01 for non-ad valorem Fire Service Assessment related work and assistance (first of two installments).			\$10,000.00
		Agreed upon negotiated fee for professional services (annual) by Assessment Professionals (Mark G. Lawson, P.A., Ennead, LLC and Dr. Owen Beitsch) under Work Order 2015-01 for non-ad valorem Fire Service Assessment related work and assistance (second of two installments).			\$10,000.00
		Annual charge for the quick search site provided by Ennead, LLC.			\$3,500.00
9/20/2018	Special Counsel	Thomson Reuters/WESTLAW (pro-rated availability of unlimited access).			\$145.00
		Total amount of this invoice			\$23,645.00

### MESSAGE

For wire transfer: send to Mark G. Lawson, PA, Account #229049898216, Routing #026009593, Bank of America, 3430 Thomasville Rd, Tallahassee, FL 32309. Thank you.





ENNEAD LLC

**Ennead LLC**

City of Springfield  
c/o Mark G. Lawson, P.A.  
P.O. Box 14043  
Tallahassee, Florida 32317

Date	Invoice #
8-1-2018	18-Springfield-01

Project Title: 2018-19 Fire Services Assessment	Lump Sum
Tax ID# 03-0453944	
Project Description: Simplified Fire Funding Program Support	

Date	Work Log and Description	Hours/Each	Hourly Rate or Lump Sum Fee	Fee
8-1	In conjunction with 2018-19 non ad-valorem roll work update Quicksearch Site with Certified Roll values.	1 L.S.	\$3500.00	3500.00
	<b>Total Due Now</b>			<b>\$3500.00</b>

ReadMe

**2018-19 CITY OF SPRINGFIELD FIRE SERVICE NAV ROLL ASSESSMENT**

**Total Record Count: 3,517 (Includes 13 Confidential Parcels)**

**Total Revenue: \$508,945.26**

**Prepared By: Erin Pomeroy, Ennead LLC on 9/10/18**





## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of City of Springfield, located in Bay County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

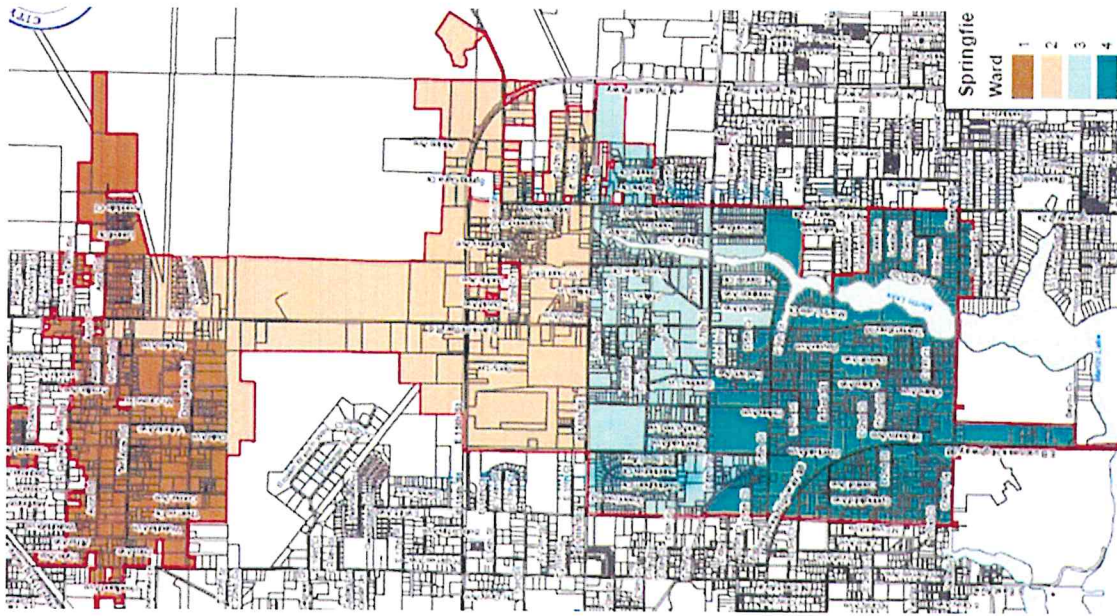
In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 11<sup>th</sup> day of September, 2018 year.

Ralph A. [Signature] Mayor  
Chairman of the Board or authorized agent

of City of Springfield  
Name of local government

Bay County, Florida

**NOTICE OF ANNUAL HEARING  
TO IMPOSE AND PROVIDE FOR COLLECTION OF  
NON-AD VALOREM SPECIAL ASSESSMENTS  
TO FUND IN PART THE COSTS ASSOCIATED WITH  
THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION**



The property subject to assessment lies within the City of Springfield Florida.

For several years the City Commission of the City of Springfield, Florida (the "City"), has adopted a special or non-ad valorem assessment to defray a portion of the annual operating and capital costs associated with the Springfield Fire Department. The City Commission's goal was to put in place a supplemental and alternative means to deal with previous budget shortfalls and work to achieve financial sustainability, so that the rates of assessment for benefited parcels might supplementally, and more equitably and efficiently fund our City's annual budget and service mission. City policies, practices, the annual fire department budget, the overall budget for the City, and other conditions in making these fire protection services and facilities constantly available within our community continue to test our fiscal stewardship. Accordingly, provision of fire services, facilities, and improvements will in all likelihood continue next year to be funded, in part, by special non-ad-valorem assessments against property located within the City limits. The remainder of the fire protection budget can then be funded with other legally available revenues (most of which are limited ad valorem property taxes) and other very limited revenues of the City. This is a challenging balancing process this community must address annually. Please read further.

The special assessments for each parcel of property will be based on the same benefits or burdens analysis as last year which is associated with the availability of fire protection constantly made available every day to all tax parcels. The City will continue to use the same



assessment will constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay the upcoming assessment and your property taxes will cause a tax certificate to be issued against the property which may result in loss of title. Reading this notice and explanation to learn more about how the City pays and collects for its services – and how it uses your financial support as a property owner – is certainly appreciated.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN THE HEARING SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE MEETING AT (850) 872-7570.

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Publish on or before August 15, 2018.

two-tier rate structure as last year, which was the subject of judicial approval prior to the initial bill for collection being sent in 2013. The City Commission does not propose to increase the rates of assessment in the coming fiscal year. Tier 1 is based on the relative improvements value associated with each tax parcel (no land value is generally used in this calculation) focused on variable and possibly some fixed costs. Tier 2 is a fixed rate per tax parcel focused on more fixed costs. This annual approach has proven to be a good overall success for our City. Thank you. If you wish to learn more, a more detailed description of the assessment program is available in City Ordinance No. 511 codified in Article V, of the Code of City Ordinances and can be found either online at <https://library.municode.com/fl/springfield> under Funding of Fire Protection Services, Facilities and Programs or on the City's website.

**On September 4, 2018, at 5:30 p.m. the City Commission will hold a public hearing at City Hall, 3529 E. 3rd Street, Springfield, Florida, 32401, for the purpose of receiving comments on the proposed annual assessments which by general law will be collected by the County tax collector pursuant to the tax bill collection method authorized by Section 197.3632, Florida Statutes.**

You are invited to appear at the public hearing, and/or to file written objections with the City Clerk and addressed to the City Commission at the above address within 20 days of this notice. 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.

Each parcel of property assigned an identification number by the County property appraiser is considered one (1) tax parcel. If approved by City Commission after the hearing, the rate of assessment for each tax parcel is proposed to be the sum of (i) \$0.76 per \$1,000 of the value of improvements attributed to the tax parcel by the County property appraiser (Tier 1), plus (ii) \$88.31 per tax parcel (Tier 2), together with (iii) a \$4.56 charge to share City administration and collection costs associated with the annual assessment. This is the same rate of assessment as imposed for FY 2017-18. The dollar amount and other information concerning the proposed non-ad valorem assessment attributable to each tax parcel in the City is also available online at <https://www.springfieldfl.net> and at <http://quicksearch.ennead-data.com/springfield> or by computer terminal upon inquiry at the offices of the City Clerk, at City Hall. The total revenue the City expects to collect by the assessment, less adjustments for statutory discounts and amounts payable to the property appraiser and tax collector to be included in the collection process, is approximately \$479,248. This annual assessment is for the purpose of funding a portion of the continual readiness and availability of essential services and capital facilities and equipment associated with fire protection.

Payment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2018. This tax bill collection method also sometimes is called the uniform method of collection. As a courtesy reminder, please be reminded that until paid, the fire