



Commission Meeting
III. Public Hearing

September 7, 2021 @ 5:30 p.m.
Item No. 5

Resolution 21-06 Fire Assessment for FY21-22

Note: This is the public hearing and consideration of the Annual Fire Service Assessment Resolution 21-06. For at least 2 years the Mayor, Clerk, Financial Director, City Attorney and the City's experts and advisors have been directed to and considered means and a path to adjust the Fire Service Assessment related rates, fees, and charges for FY 2021-22, including a means to keep the productivity of the assessment in step with changes in improvement value, cost of service, the City's overall budget, while securing the same or better availability and provision of service. Such direction has also afforded the City Commission time to consider, become better informed, make and implement any changes or adjustments, and provide more certainty to City budgeting in the future. For the first time since 2013, the City Commission deems it necessary to consider increasing the rates and charges involved; and, accordingly has afforded extraordinary notice and opportunity for affected citizens and property owners to be heard. On July 6, 2021, the City Commission considered the increasing needs and costs associated with funding fire protection services, facilities, and programs and directed notice of a proposed increase in rates and charges be sent using the means provided for in section 200.069 (TRIM). On August 6, 2021, the City Commission received and reviewed a proposed fire budget and assessment review update summary prepared by GAI consultants (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. Extraordinary notice has been individually mailed to over 4,000 Springfield property owners, including notice that the City is moving to index the assessment in future years, and proof of all such notice by mail, publication and using TRIM notice being appended to the proposed annual assessment resolution.

Recommendation/ Motion:

Motion to approve / disapprove Resolution 21-06 setting the Fire Assessment for FY 21-22.

RESOLUTION NO. 21-06

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA, APPROVING THE FISCAL YEAR 2021-22 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 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, as amended by City Ordinance No. 573 (collectively 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, 2021 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 City Ordinance No. 511, 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 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 employed the Uniform Method of Collection of Fire Service Assessments.

(C) For at least 2 years the Mayor, Clerk, Financial Director, City Attorney and the City's experts and advisors have been directed to and considered means and a path to adjust the Fire Service Assessment related rates, fees, and charges for FY 2021-22, including a means to keep the productivity of the assessment in step with changes in improvement value, cost of service, the City's overall budget, while securing the same or better availability and provision of service. Such direction has also afforded the City Commission time to consider, become better informed, make and implement any changes or adjustments, and provide more certainty to City budgeting in the future.

(D) 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 after notice and a public hearing, accomplishes such actions.

(E) For the first time since 2013, the City Commission deems it necessary to consider increasing the rates and charges involved; and, accordingly has afforded extraordinary notice and opportunity for affected citizens and property owners to be heard.

(F) 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 to the public, upon request, via computer terminal at City Hall during business hours.

(G) The City has duly scheduled and provided mailed, published and other extraordinary notice of a public hearing for September 7, 2021, to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2021-22. The City has published, used the TRIM notice process, and sent individually mailed notices to all property owners on the Assessment Roll.

(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 substantially and duly provided.

(I) On July 6, 2021, The City Commission considered the increasing needs and costs associated with funding fire protection services, facilities, and programs and directed notice of a proposed increase in rates and charges be sent using the means provided for in section 200.069 (TRIM).

(J) On August 6, 2021, the City Commission received and reviewed a proposed fire budget and assessment review update summary prepared by GAI consultants (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.

(K) A public hearing was held on September 7, 2021, 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 and this year, as well as the overall fiscal and other circumstances of the City.

(L) 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.

(M) 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 and applicable to the amounts of assessment imposed this year.

(N) 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 COMPLIANCE.

(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, 2021, 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) The City Commission duly and substantially provided the publication of notice of a public hearing.

(D) The City Commission duly and substantially provided for mailed notice pursuant to sections 197.3632 (4) and (6) and 200.069, Florida Statutes in the manner authorized and provided for in general law and the Assessment Ordinance. Proof of publication of the notice and proof of mailing is attached hereto as Composite 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 7, 2021, 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 Ordinance No. 573 and the Fire Service Assessments from City officials, staff, experts and advisors, as well as the public and affected property owners, and considered and adopted Ordinance No. 573, and then 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, published and mailed notice collectively reflect the Fire Service Assessment rates noticed are the maximum rates the City can impose for the coming Fiscal Year 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, 2021 is \$646,535.01. This includes:

(B) The Tier 1 assessment is estimated to be \$130,824.00 based on relative value of improvement for each Tax Parcel (for more variable costs) revenue and the Tier 2 assessment revenue based upon the noticed rate of \$125.00 assessed per Tax Parcel (for more fixed, readiness to serve costs) is estimated to be \$451,625.00.

(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, 2021.

(D) The proposed rate of Fire Service Assessment for the upcoming Fiscal Year 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) \$125.00 per Tax Parcel (Tier 2).

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 building, 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 prior Fiscal Years, the City Commission determines to separately and additionally charge, impose and levy as a part of the Fire Service Assessment (1) an administrative and collection amount per Tax Parcel property noticed to be (\$7.00) to defray City costs of collection and annual administration, (2) together with any charges or fees imposed by the County, Property Appraiser and Tax Collector (estimated to be up to 2% each), and (3) any adjustments necessary to account for any statutory discounts (4%) which are necessitated when employing the use of the uniform billing method of collection on the same bill as property taxes.

(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 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 relatively 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, 2021. 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 in several of the foregoing classifications of Tax Parcels and will continue to exempt such institutionally coded Tax Parcels from Fire Service Assessments.

(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.

(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) (governmentally owned) 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. Upon review, Tax Parcels classified as agricultural lands within the City accordingly are to be assessed in as much as such parcels benefit from the constant availability of the City's fire protection services and facilities, similarly and in proportion to all other Tax Parcels assessed in the City.

(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.

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 maximum rate of assessment and notice thereof for use in future years, the means of notice employed by the City, 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.

(A) This is the first time since 2013 the City Commission has increased or changed the rate or charges for Fire Service Assessment or method of application thereof from the prior Fiscal Year. The City has provided for and noticed by mail the use of maximum rates based upon a cognizable index for ensuing years. The City Commission reserves the right and ability in the future to (a) index rates as may be allowed by law, (b) increase the Fire Service Assessments in any manner provided by law, and (c) 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 3.02. DIRECTION AND AUTHORIZATION.

(A) The Assessment Coordinator, City Manager, 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.

(B) The City Commission also determined to (1) preserve alternatives to use other non-ad valorem assessments; and (2) directs that this Fire Service Assessment, as may be indexed by Ordinance authorization should use the organizable independent index feature provided by the U.S. Department of Commerce, Bureau of Economic Analysis for Fiscal Year 2022-23.

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

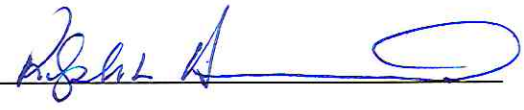
SECTION 3.04. SEVERABILITY. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to 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 7th day of September 2021.




CITY OF SPRINGFIELD

By: 
Ralph Hammond, Mayor

ATTEST: 
Teresa Cox, City Clerk

APPROVED AS TO FORM:


Kevin D. Obos, City Attorney

COMPOSITE APPENDIX A

**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**

AND

**AFFIDAVIT OF SUBMISSION OF INFORMATION
NECESSARY TO INFORM BY TRIM MAILING**

AND

AFFIDAVIT OF MAILING OF NOTICE BY U.S. MAIL

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune | News Herald
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Hand Arendall Harrison
Attn: Accounts Payable
Hand Arendall Harrison
304 Magnolia AVE
Panama City FL 32401-3125

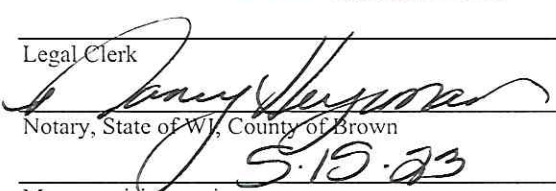
STATE OF FLORIDA, COUNTY OF BAY

The Panama City News Herald, a newspaper printed and published in the city of Panama City, and of general circulation in the County of Bay, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue:

08/14/2021

and that the fees charged are legal.
Sworn to and subscribed before on 08/14/2021

Legal Clerk



Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$469.56

Order No: 6169881

of Copies:

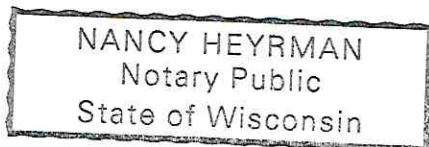
Customer No: 536116

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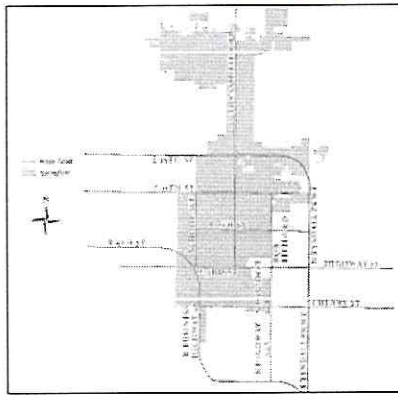
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.



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.

Background and purpose. 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 supplementarily, 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. These rates have not changed since 2013. The cost of the provision of fire services, facilities, and improvements has increased, so next year the special non-ad-valorem assessment against property located within the City limits are proposed to necessarily and modestly increase on an annual basis by about \$40 per parcel. 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.

The special assessments for each parcel of property will be based on the same benefits or burdens analysis as in past years 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 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. 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.

On September 7, 2021, at 5:30 p.m. the City Commission will hold a public hearing at City Hall, 408 School Avenue, 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. 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 verbal record is made, including the testimony and evidence upon which the appeal is to be made. **If you wish to learn more, a more detailed description of the assessment program is available on the City's website.**

Each parcel of property assigned an identification number by the County property appraiser is considered one (1) tax parcel. If approved by the City Commission after the hearing, the rate of assessment for each tax parcel is proposed to be the sum of \$0.76 per \$1,000 of the value of improvements attributed to the tax parcel by the County property appraiser (Tier 1), plus

\$125.00 per tax parcel (Tier 2), together with (i) a \$7.00 charge to defray City administration and program costs; and (j) statutory charges by the tax collector/property appraiser (estimated as approximately 2% each), plus (k) adjustment (4%) to account for early payment statutory discounts involved with the uniform method of collection. 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.springsfield.net> and at <http://gissearch.enr.com/data.com/springfield> or by computer terminal upon inquiry of the offices of the City Clerk, at City Hall. The total proposed revenue to be collected by the City, exclusive of the nominal amounts and adjustments described in (i), (j), and (k) above, is estimated to be \$582,449 for upcoming fiscal year 2021-22.

To provide further extraordinary notice, the City has also provided the proposed sum total of the assessment to the Bay County Property Appraiser to be shown in your TRM notice in the manner provided by section 200.009, Florida Statutes. This will include all of the nominal costs associated with using the uniform method of collection.

Payment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2021. This tax bill collection method is sometimes called the uniform method of collection. As a courtesy reminder, please be reminded that until paid, the fire 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. **Please read further to understand how the City will avoid a similar large increase in the future.**

Going forward after this year, in future years the City will be using an indexing feature. Using maximum rates and indexing will better serve our City. In the future, increases of rates in the Notice may be made as a fixed and limited to the previous 5 years' Florida personal income average annual growth rate unless further mailed notice is provided. The foregoing informs of the maximum rate of assessment. The City is using this notice to inform of maximum rates used for this non-ad valorem assessment. The updated maximum rates are those shown in this notice for FY 2021-22. These updated maximum rates inform of the base for future annual indexing to account for growth, inflation, the change in purchasing value of money, or similar purchasing or cost increase variables, and may only be increased from year to year in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years, or similar successor index. Annual fire assessment rate increases within this personal income threshold will be deemed to be within the maximum rate authorized by law at the time of the imposition of the non-ad valorem assessment for FY 2021-22. Any increases in rates beyond such indexation will require additional individual mailed notice to all affected property owners. Further, the City Commission will declare (and publish) the indexing information each year as a part of its annual notice procedures for adoption of the annual fire assessment. This is the same general law index feature and process used by independent local political entities in this State. The actual initial rates of the fire assessment for FY 2021-22 will not exceed those shown in this notice and will be fixed by resolution of the City Commission after the public hearing. **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. Thank you.**

Need Assistance? 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.

August 14, 2021

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune | News Herald
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Hand Arendall Harrison
Attn: Accounts Payable
Hand Arendall Harrison
304 Magnolia AVE
Panama City FL 32401-3125

STATE OF FLORIDA, COUNTY OF BAY

The Panama City News Herald, a newspaper printed and published in the city of Panama City, and of general circulation in the County of Bay, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue:

08/14/2021

and that the fees charged are legal.
Sworn to and subscribed before on 08/14/2021

Legal Clerk

Nancy Heyrman

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$469.56

Order No: 6169881

of Copies:

Customer No: 536116

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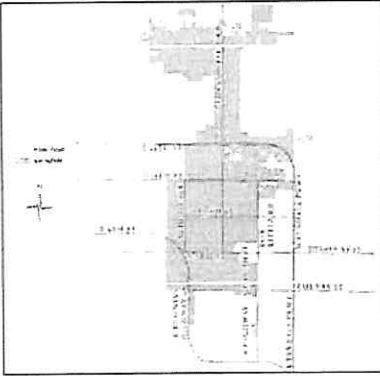
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance

NANCY HEYRMAN
Notary Public
State of Wisconsin

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.

Background and purpose. 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 cost 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 making these fire protection services and facilities consistently available within our community continue to test our fiscal stewardship. These rates have not changed since 2013. The cost of the provision of fire services, facilities and improvements has increased, so next year the special non-ad valorem assessment against property located within the City limits are proposed to necessarily and modestly increase on an annual basis by about \$40 per parcel. 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.

The special assessments for each parcel of property will be based on the same benefits or benefits analysis as in past years which is associated with the availability of the protection consistently made available every day to all tax parcels. The City will continue to use the same base rate structure as last year, which was the subject of judicial approval prior to the initial bill for collection being sent in 2013. Tier 1 is based on the relative improvement 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 great overall success for our City.

On September 7, 2021, at 5:30 p.m. the City Commission will hold a public hearing at City Hall, 408 School Avenue, 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. 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. If you wish to learn more, a more detailed description of the assessment program is available on the City's website.

Each parcel of property assigned an identifier number by the County property appraiser is considered one (1) tax parcel. If approved by the City Commission after the hearing, the rate of assessment for each tax parcel is proposed to be the sum of \$0.75 per \$1,000 of the value of improvements attributable to the tax parcel by the County property appraiser (Tier 1), plus:

\$120.00 per tax parcel (Tier 2), together with (a) a \$7.00 charge to defray City non-maintenance and program costs and (b) a utility charge by the tax collector/property appraiser (estimated as approximately 2% based) plus (c) a discount (6%) to account for early payment statutory discounts involved with the uniform method of collection. 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

www.springfieldfl.gov and at the Jacksonville, Florida Public Utility Commission or by computer terminal upon inquiry of the office of the City Clerk, at City Hall. The total proposed revenue to be collected by the City, exclusive of the nominal amounts and discounts described in (a), (b), and (c) above, is estimated to be \$502,449 for upcoming fiscal year 2021-22.

To provide further extraordinary notice, the City has also provided the proposed sum total of the assessment to the Bay County Property Appraiser to be shown in your LHM notice in the manner provided by section 200.069, Florida Statutes. This will include all of the nominal costs associated with using the uniform method of collection.

Payment is anticipated to be due and collected on the same bill or invoice to be mailed around November 1, 2021. This tax bill collection method is sometimes called the uniform method of collection. As an advisory reminder, please be reminded that until paid, the fire assessment will constitute a lien against assessed property equal in rank and dignity with the kind of state, county, district or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as 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. **Please read further to understand how the City will avoid a similar large increase in the future.**

Going forward after this year, in future years the City will be using an Indexing Inflation (the maximum rates and indexing will better serve our City in the future. Increases of rates in the Notice may be indexed and limited to the previous 5 years Florida personal income average annual growth rate unless further mailed notice is provided. The foregoing limits of the maximum rate of assessment. The City is using the inflation rate of the maximum rate used for the non-ad valorem assessment. The updated maximum rates are those shown in the notice for FY 2021-22. If the updated maximum rates infer of the base for future annual indexing to account for growth, inflation, the change in purchasing value of money, or similar purchasing or cost increase, variable, and may only be increased from year to year in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years, or similar succession index. Annual fire assessment rate increases within this personal income threshold will be deemed to be within the maximum rate authorized by law on the basis of the application of the non-ad valorem assessment for FY 2021-22. Any increases in rates beyond such index authorization will require additional judicial notice and notice to affected property owners. Further the City Commission will declare and publish the index information each year as part of its annual notice procedure in preparation of the annual fire assessment. This is the same general law index location and is consistent with independent the control statute in the State. The actual initial rates of the assessment for FY 2021-22 will not exceed those shown in this notice and will be filed by resolution of the City Commission after the public hearing. **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. Thank you.**

Need Assistance? 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) 478-7570.

Timestamp

8/16/2021 6:54:59

Email Address

Prouse@gannett.com

Final Publication Date

8/14/2021

Ad Number

6169881

Publication

PANAMA CITY NEWS HERALD

Market

SARASOTA

Delivery Method

Email

Number of Affidavits Needed

1

Customer Name

HAND ARENDALL HARRISON

Customer Phone Number

850 769 3434

Customer Address

304 MAGNOLIA AVE PANAMA CITY FL
32401 3125

Account Number (If Known)

536116

Customer Email

kobos@handfirm.com

Your Name


Patti Rouse

AFFIDAVIT

BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn, deposes and says:

I, **ERIN POMEROY**, ("Affiant"), as Manager for Ennead, LLC ("ENNEAD"); among other things, implement and administer assessment roll development for ENNEAD clients and customers statewide, and ENNEAD has been designated and directed by the City of Springfield, Florida (City") to facilitate and oversee the delivery of its Fire Service Assessment roll to the Bay County Property Appraiser in association with the truth-in-millage notice process under section 200.69, Florida Statutes, concerning the City's FY 2021-22 Annual Fire Service Assessments (sometimes referred to as the "TRIM" notice). As directed, **on or before July 8, 2021**, ENNEAD timely and digitally delivered and confirmed delivery thereof of the City's entire preliminary non-ad valorem Fire Service Assessment roll to the assigned agent of the Bay County Property Appraiser on behalf of the City. To the best of my knowledge, such TRIM notice was then distributed county-wide by the Property Appraiser by law using U.S. mail. For posterity, an exemplary form of such TRIM notice is attached hereto, reflecting notice relating to the City's proposed Fire Service Assessment, and is self-explanatory.

FURTHER AFFIANT SAYETH NAUGHT.

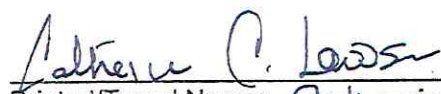


Erin Pomeroy, Affiant

**STATE OF FLORIDA
COUNTY OF LEON**

^{15th} The foregoing Affidavit ~~of Mailing~~ was sworn to and subscribed before me this day of September 2021, by Erin Pomeroy. She is personally known to me and did take an oath.

(SEAL)


Printed/Typed Name: Catherine C. Lawson
Notary Public-State of Florida
Commission Expires: April 4, 2023



Honorable Dan ~~Well~~, CFA
 Bay County Property Appraiser
 860 W. 11th Street
 Panama City, FL 32401

Notice of Proposed Property Taxes
 and Proposed or Adopted
 Non-Ad Valorem Assessments
DO NOT PAY THIS IS NOT A BILL

2021 REAL ESTATE PROPERTY

The taxing authorities which levy property taxes against your property will soon hold Public Hearings to adopt budgets and tax rates for the next year. The purpose of these Public Hearings is to receive opinions from the general public and to answer questions on the proposed tax changes and budget Prior to Taking Final Action. Each taxing authority may Amend or Alter its proposals at the hearing.



14987-010-000

74
 7 - 26264

HAMMOND RALPH L & VIRGIE E
 922 BOB LITTLE RD
 PANAMA CITY FL 32404-5903



1 4S 14W -67.1- 118A4
 BEG 350' N OF SW COR OF NW1/4
 OF SE1/4 TH E 250' N 95'
 W 250' S 95' TO POB
 ORB 1466 P 1146

Situs Address
 922 BOB LITTLE RD
 PANAMA CITY

Taxing District 020	COLUMN 1*		COLUMN 2*		COLUMN 3*		PUBLIC HEARING INFORMATION A public hearing on the proposed taxes and budget will be held on:
	Taxing Authority	Tax Rate 2020	Your Property Taxes 2020	Tax Rate If No Budget Change is Adopted 2021	Your Property Taxes If No Budget Change is Adopted 2021	Tax Rate PROPOSED 2021	
BAY COUNTY	4.43620	354.65	4.16040	340.49	4.43620	363.06	SEPT 14, 2021 AT 5:01PM, BAY CO BRD CHAMBERS. 840 W. 11TH. ST PC., FL.
SCHOOL RLE	3.72000	390.40	3.44370	367.93	3.59900	384.52	SEPT 09, 2021 5:01 PM, SCHOOL
SCHOOL DIS	2.24800	235.92	2.08100	222.34	2.24800	240.18	BOARD MEETING ROOM, NELSON BLDG 1311 BALBOA AVE, PANAMA CITY 32401
SPRINGFIELD	3.46500	277.01	3.15550	258.25	4.86500	398.16	SEPT 07, 2021 AT 5:30PM SPRINGFIELD CITY HALL, 408 SCHOOL AVE.
NWFWMD	.03110	2.49	.02940	2.41	.02940	2.41	09/09/2021 AT 5:05PM, EDT. NWFWMD 81 WATER MANAGEMENT DR. HAVANA, FL
COUNTY MOSQUITO	.20000	15.99	.18500	15.14	.20000	16.37	SEPT 14, 2021 AT 5:01PM, BAY CO BRD CHAMBERS. 840 W. 11TH. ST PC., FL
Total	14.10030	1,276.46	13.05500	1,206.56	15.37760	1,404.70	

Proposed or Adopted Non-Ad Valorem Assessments				
Levying Authority	Purpose of Assessment	Units	Rate	Assessment
CITY OF SPRINGFIELD	FIRE SERVICE ASMT PUBLIC HEARING AT 5:30PM, SEPT 7, AT CITY HALL; MORE INFO AT http://springfieldFL.net			236.32
TOTAL				236.32

Taxing Districts	Market Value		Assessed Value		Exemptions		Taxable Value	
	2020	2021	2020	2021	2020	2021	2020	2021
County	136,742	160,988	135,445	137,341	55,500	55,500	79,945	81,841
School	136,742	160,988	135,445	137,341	30,500	30,500	104,945	106,841
Municipality	136,742	160,988	135,445	137,341	55,500	55,500	79,945	81,841
Other	136,742	160,988	135,445	137,341	55,500	55,500	79,945	81,841

Assessment Reductions	Applicable to:	Value
Save Our Homes	All Taxes	23,647

Exemptions	Applicable to:	Value
First Homestead	All Taxes	25,000
Additional Homestead	Non-School Taxes	25,000
Other	All Taxes	5,500

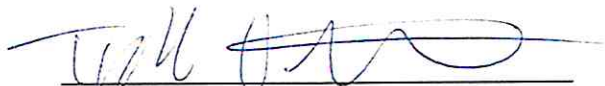
- * See reverse side for explanations.
- * If you feel the market value of your property is inaccurate or does not reflect fair market value or if you are entitled to an exemption that is not reflected above contact your county property appraiser at 860 W. 11th Street, Panama City, FL 32401 (850) 248-8401
- * If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE **September 13, 2021**
- * Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, drainage, garbage, fire, lighting, water, sewer, or other government services and facilities which may be levied by your county, city, or any special district.

AFFIDAVIT OF MAILING

BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn, deposes and says:

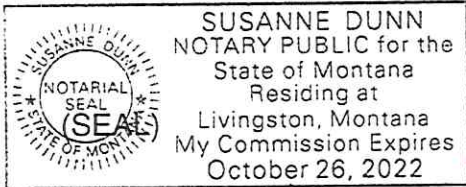
I, **TYLER DIEBOLD** ("Affiant"), as National Account Executive for PrintingForLess.com, Inc. ("PFL") develop, implement, and administer marketing and legal print communications campaigns for PFL customers nationally, and I have been designated and directed by the City Attorney of the City of Springfield, Florida (City") to facilitate and oversee the printing and mailing of the Notice of Hearing concerning the City's FY 2021-22 Annual Fire Service Assessments and Notice of maximum rates in association with, among other things, the provisions of s. 197.3632, Florida Statutes (sometimes called the "Uniform Assessment Collection Act"). As directed, **on or before August 17, 2021** PFL respectively mailed the foregoing Notice(s) by first class mail to each owner of property included on the City's proposed Assessment Roll using the form and content reflected in the attached exemplary Notice(s) as approved by City officials, among other things, as compliant with the requirements of Uniform Assessment Collection Act, to the addresses provided to PFL, by Ennead, LLC on behalf of the City, and derived from the real property assessment tax roll maintained by the Bay County Property Appraiser for the purpose of the levy and collection of ad valorem taxes. Each Notice containing 4 pages of information on 2 sheets of paper, provided variable information as to each affected parcel derived from the proposed Assessment Roll and replicated the City's published notice in each circumstance. An exemplary form of such Notice(s) mailed is attached hereto and is self-explanatory.


FURTHER AFFIANT SAYETH NAUGHT.


Tyler Diebold, Affiant

**STATE OF MONTANA
COUNTY OF PARK**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1st day of September 2021, by Tyler Diebold. He is personally known to me or has produced a driver's license as identification and did take an oath.




Printed/Typed Name: Susanne Dunn
Notary Public-State of Montana
Commission Expires: October 26, 2022

City of Springfield
408 School Ave.
Springfield, FL

NOTICE OF HEARING TO SET RATES FOR
ANNUAL FIRE SERVICE
NON-AD VALOREM ASSESSMENTS
Mailed by or before: August 17, 2021

**** NOTICE TO PROPERTY OWNER ****

Tax Parcel ID: 14909-000-001

Location: 1610 TRANSMITTER RD
Sequence No. D1016

T9-S3217

AMERICAN TOWERS LLC.
C/O PROPERTY TAX DEPT
PO BOX 723597
ATLANTA GA 31139-0597



Greetings. By general law this mailed notice is given by the City Commission of Springfield (the "City").

Background. Since 2013 the City Commission has adopted a special assessment to defray a portion of the annual operating and capital costs associated with the Springfield Fire Department. These rates have not changed since 2013. The cost of the provision of fire services, facilities, and improvements has increased, so next year this non-ad-valorem assessment imposed on your property located within the City limits will increase by about \$40 per parcel (on an annual basis). The remainder of the fire protection budget will 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 in past years 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 two-tier rate structure, which was the subject of judicial approval prior to the initial bill for collection being sent in 2013. 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.

On September 7, 2021, at 5:30 p.m. the City Commission will hold a public hearing at City Hall, 408 School Avenue, 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 Sections 197.3632 and 197.3635, 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. 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.

PROPOSED ANNUAL FIRE SERVICE NON-AD VALOREM ASSESSMENT

Category	Rates, Number and Type of Billing Units	FY 2021 Annual Assessment
(1) Tier 1 (more variable rate)	\$0.76/\$1000 of relative improvement value (not land) =	\$1.52
(2) Tier 2 (more fixed rate)	1 parcel(s) x \$125.00 per parcel =	\$125.00
Sub-Total	of (1) plus (2) above =	\$126.52

Added to the Sub-Total for this parcel will be: (i) \$7 per tax notice to defray City notice, administrative and implementation costs; (ii) statutory charges by the tax collector/property appraiser (not exceeding 2% each); plus (iii) adjustment (4%) to account for early-payment statutory discounts involved with the uniform method of collection. In the future, increases of rates in this Notice may be indexed and limited to the previous 5 years' Florida personal income average annual growth rate unless further mailed notice is provided. The forgoing informs of the maximum rate of assessment. The total proposed revenue to be collected by the City, exclusive of nominal amounts and adjustments described in (i), (ii), and (iii) above, is estimated at \$582,449 for upcoming Fiscal Year 2021-22.

This is a notice – not a bill. The proposed assessment amounts addressed on this notice will be collected by the Bay County Tax Collector on the same tax notice for property taxes mailed in November. This is called the uniform method of collection. The City must remind you that failure to pay your taxes and assessments will cause a tax certificate to be issued against the property which may result in a loss of title. *Please review the reverse side of this notice. Thank you for your fiscal support of your City.*

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



Purpose and Authority. The purpose of the City's fire assessment is to fund a large portion of the annual costs of availability for the City's constant level of service for fire protection, associated programs, support services, equipment, facilities, and capital. A better funded fire department enables the City to correspondingly maintain better ISO rating which has a positive impact on insurance ratings for all properties in our community. The authority to undertake, impose, levy and collect this funding rests in the City charter, general law, the Florida Constitution, and other applicable law. Such activity was also validated by the Circuit Court in 2013.

Maximum Rates and Indexing. The City is using this notice to inform of maximum rates used for this non-ad valorem assessment. The updated maximum rates are those shown on the forgoing side of this notice. These updated maximum rates inform of the base for future annual indexing to account for growth, inflation, the change in purchasing value of money, or similar purchasing or cost increase variables, and may only be increased from year to year in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years, or similar successor index. Annual fire assessment rate increases within this personal income threshold will be deemed to be within the maximum rate authorized by law at the time of the imposition of this non-ad valorem assessment for FY2021-22. Any increases in rates beyond such index authorization will require additional individual mailed notice to all affected property owners. Further, the City Commission will declare and publish the indexing information each year as a part of its annual notice procedures for adoption of the annual fire assessment. This is the same general law index feature and process used by independent fire control districts in this State. The actual rates of the fire assessment for FY 2021-22 will not exceed those shown on the foregoing side of this notice and will be fixed by resolution of the City Commission after the public hearing. Indexing will begin for FY 2022-23.

An Interactive Search Engine is Online; and TRIM. The City's website provides a link to an interactive search engine (where you can look up all proposed fire assessments by owner name, parcel location, or tax parcel number). This search engine may also be viewed at the City Clerk's office. To provide further extraordinary notice, the City has provided the proposed sum total of the assessment to the Bay County Property Appraiser to be shown in your TRIM notice in the manner provided by section 200.069, Florida Statutes.

General Process and Procedure for the Public Hearing. On September 7, 2021, at the City Commission meeting, the noticed public hearing concerning the fire assessment will be opened to allow for evidence, testimony, comments and objections from affected property owners and other interested persons as to the advisability of the imposition and levy of the proposed fire assessments to fund only a part of the FY2021-22 budget and future indexing. The Mayor or a designee will moderate. All persons that wish to speak may advise the moderator of the desire to address the Commission, and each in turn will be provided the opportunity to be heard. Kindly be respectful and succinct. If you agree with a prior speaker or point, simply indicate that—your abbreviated comment will be given all similar appropriate weight. When those who wish to speak have had the opportunity to do so, the aspect of listening to comments and objections from property owners and interested persons will end; the Commission will deliberate and determine whether to levy the non-ad valorem assessments, adjusting assessments as may be warranted by information received at or prior to the hearing, or take any other action allowed by law.

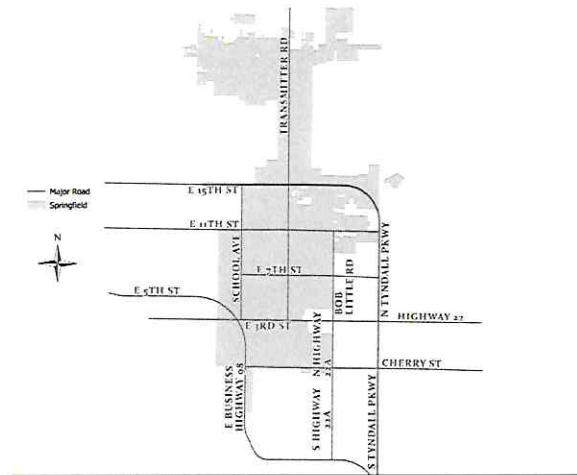
Please check the City's website to see if a decision or opportunity to allow for the public hearing to be conducted by electronic, telephonic, or virtual means – and not by in-person attendance – will be employed. If warranted, in the event of a local or national emergency, a hurricane, or any other interfering circumstance, the meeting may be continued to a time, date, and place certain, and notice thereof will be posted on the City's website: <https://www.springfieldfl.net>

To be sure your evidence, testimony, comments, or objections are considered and heard, please email any such evidence, comments, or objections to the City Commission at FireNAV21@springfieldfl.net by September 3, 2021, so your input can be received and shared with the City Commissioners in advance. Information sent in advance will be shared with the Commissioners, given equal weight to that spoken or shared in person at the hearing, and the Commissioners and City staff will individually be able to better review your comments and objections prior to the hearing date as they prepare.

There are roughly 4,000 property owners and even more concerned residents in the City. Your kind, good-natured and cooperative conduct is appreciated, and allows for all to be heard in an orderly fashion. The fundamental decision on how to substantially fund this part of the City's budget for FY 2021-22 can be made after this public hearing by the Commission. The most straightforward summary of choices presented to the City Commission are: (1) adopt the fire assessment as proposed; (2) raise the mileage rate for property taxes more than otherwise needed to cover other shortfalls; (3) cut services and capital expenditures. These are not mutually exclusive. Unquestionably, our City, its residents, property owners and our City Commission are faced with very difficult fiscal choices which will have short-term and lasting future consequences. After the public hearing is closed, the City Commission will consider comments, objections, and all other information, and may determine the various actions necessary to fund our City's budget. The City Commission can also then consider and adopt necessary procedural or implementing ordinances, resolutions, and other directions. **Thank-you kindly for your review.**

Need Assistance? Any person requiring a special accommodation at this meeting due to disability or physical impairment and needs for an interpreter to participate in this proceeding should contact the City Clerk at 850-872-7570 ext. 113 at least 48 hours prior to the meeting. If hearing impaired, Florida Relay Service numbers for assistance are (800) 955-8771 (tdd) or (800) 955-8770 (voice).

**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.

Background and purpose. 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. These rates have not changed since 2013. The cost of the provision of fire services, facilities, and improvements has increased, so next year the special non-ad-valorem assessment against property located within the City limits are proposed to necessarily and modestly increase on an annual basis by about \$40 per parcel. 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.

The special assessments for each parcel of property will be based on the same benefits or burdens analysis as in past years 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 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. 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.

On September 7, 2021, at 5:30 p.m. the City Commission will hold a public hearing at City Hall, 408 School Avenue, 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. 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. *If you wish to learn more, a more detailed description of the assessment program is available on the City's website.*

Each parcel of property assigned an identification number by the County property appraiser is considered one (1) tax parcel. If approved by the City Commission after the hearing, the rate of assessment for each tax parcel is proposed to be the sum of \$0.76 per \$1,000 of the value of improvements attributed to the tax parcel by the County property appraiser (Tier 1), plus \$125.00 per tax parcel (Tier 2), together with (i) a \$7.00 charge to defray City administration and program costs and (ii) statutory charges by the tax collector/property appraiser (estimated as approximately 2% each), plus (iii) adjustment (4%) to account for early payment statutory discounts involved with the uniform method of collection. 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 proposed revenue to be collected by the City, exclusive of the nominal amounts and adjustments described in (i), (ii), and (iii) above, is estimated to be \$582,449 for upcoming Fiscal Year 2021-22.

To provide further extraordinary notice, the City has also provided the proposed sum total of the assessment to the Bay County Property Appraiser to be shown in your TRIM notice in the manner provided by section 200.069, Florida Statutes. This will include all of the nominal costs associated with using the uniform method of collection.

Payment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2021. This tax bill collection method is sometimes called the uniform method of collection. As a courtesy reminder, please be reminded that until paid, the fire 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. ***Please read further to understand how the City will avoid a similar large increase in the future.***

Going forward after this year, in future years the City will be using an indexing feature. Using maximum rates and indexing will better serve our City. In the future, increases of rates in this Notice may be indexed and limited to the previous 5 years' Florida personal income average annual growth rate unless further mailed notice is provided. The foregoing informs of the maximum rate of assessment. The City is using this notice to inform of maximum rates used for this non-ad valorem assessment. The updated maximum rates are those shown in this notice for FY 2021-22. These updated maximum rates inform of the base for future annual indexing to account for growth, inflation, the change in purchasing value of money, or similar purchasing or cost increase variables, and may only be increased from year to year in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years, or similar successor index. Annual fire assessment rate increases within this personal income threshold will be deemed to be within the maximum rate authorized by law at the time of the imposition of this non-ad valorem assessment for FY 2021-22. Any increases in rates beyond such index authorization will require additional individual mailed notice to all affected property owners. Further, the City Commission will declare and publish the indexing information each year as a part of its annual notice procedures for adoption of the annual fire assessment. This is the same general law index feature and process used by independent fire control districts in this State. The actual initial rates of the fire assessment for FY 2021-22 will not exceed those shown in this notice and will be fixed by resolution of the City Commission after the public hearing. ***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. Thank you.***

Need Assistance? 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.

**PUBLISH ON OR BEFORE AUGUST 17, 2021
AT THE DIRECTION OF THE CITY CLERK, CITY OF SPRINGFIELD**

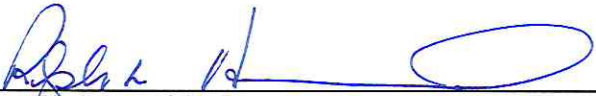


**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of the City of Springfield, Florida, 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 7th day of September, 2021 year.



Chairman of the Board or authorized agent
of City of Springfield, Florida
Name of local government
Bay County, Florida