

## RESOLUTION 2018-06

**A RESOLUTION OF THE CITY OF MEXICO BEACH, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS; PROVIDING AUTHORITY, PURPOSE, AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE SERVICES ASSESSMENT COSTS AGAINST PROPERTIES WITHIN THE CITY OF MEXICO BEACH; DETERMINING THE FIRE SERVICES ASSESSED COST AND INITIAL FIRE SERVICES ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREFOR; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.**

**WHEREAS**, the City of Mexico Beach, Florida has enacted Ordinance 632 (the “Ordinance”), which authorizes annual imposition of Fire Services Assessments for Fire Services, facilities, and programs against Assessed Property within the City; and

**WHEREAS**, the City desires to impose Fire Services Assessments for the funding of Fire Services, facilities, or programs providing special benefits to Assessed Property within the City; and

**WHEREAS**, Ordinance 632 defines and describes the initial proceeding, or Resolution, for the identification of the Fire Services assessed cost for which an assessment is to be made and for the imposition of a Fire Services assessment; and

**WHEREAS**, the City implemented a Fire Services special assessment program to provide a portion of the funding for the City’s fire services and facilities, with the adoption of Ordinance 632, an Initial Assessment Resolution 2018-01, and a Final Assessment Resolution 2018-03 for the fiscal year beginning October 1, 2017; and

**WHEREAS**, annually, a Preliminary Rate Resolution describing the method of assessing Fire Services costs against assessed Property located within the City, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is a precursor to the Annual Assessment Resolution required by the Ordinance for reimposition of Fire Services assessments;

**WHEREAS**, the Council has determined that the reimposition of a Fire Services assessment to be collected in accordance with the Uniform Method of Collection authorized in Section 197.3632, Florida Statutes, is a more efficient, effective, and equitable method of billing and collection;

**WHEREAS**, the Council now desires to reimpose an annual Fire Services assessment program within the City, using the Uniform Method of Collection for the Fiscal Year beginning

on October 1, 2018, and deems it to be in the best interests of the citizens and residents of the City of Mexico Beach to adopt this annual Preliminary Rate Resolution so that the City can move forward to consider imposing Fire Services Assessments for Fiscal Year 2018-19.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MEXICO BEACH, FLORIDA:**

**Section 1. Recitals.** The foregoing recitals are true and correct and incorporated herein by reference.

**Section 2. Authority.** This Resolution is adopted pursuant to the provisions of Ordinance 632 and Section 197.3632, Florida Statutes, and other applicable provisions of law.

**Section 3. Purpose and Definitions.**

This Resolution is a precursor to the Annual Assessment Resolution defined by Ordinance 632 and will initiate the annual process for updating the Assessment Roll and directs the reimposition of Fire Services Assessments for the Fiscal Year beginning October 1, 2018. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution referred to above. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

**Section 4. Provision and Funding of Fire Services.**

(A) Upon the imposition of a Fire Services Assessment for Fire Services, facilities, or programs against Assessed Property located within the geographic area of the City, the City shall provide such Fire Services, facilities, or programs. A portion of the cost to provide such Fire Services, facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide Fire Services, facilities, and programs shall be funded by legally available City revenues other than Fire Services Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the geographic area of the City will be benefited by the City's provision of Fire Services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution.

**Section 5. Imposition and Computation of Fire Services Assessments.**

Fire Services Assessments shall be imposed within the City until discontinued or changed. Fire Services Assessments shall be computed in a manner set forth in this Preliminary Assessment Resolution unless discontinued or changed.

**Section 6. Legislative Determinations of Special Benefit and Fair Apportionment.**

The Legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution referred to above are affirmed and incorporated herein by reference.

**Section 7. Cost Apportionment Methodology.**

The Cost Apportionment embodied in Section 7 of the Initial Assessment Resolution is affirmed and incorporated herein by reference.

**Section 8. Parcel Apportionment Methodology.**

The Parcel Apportionment embodied in Section 8 of the Initial Assessment Resolution is affirmed and incorporated herein by reference.

**Section 9. Determination of Fire Services Assessed Costs; Establishment of Initial Fire Services Assessments.**

(A) The Fire Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2018, is \$838,504.

(B) The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2018, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

**Preliminary Fire Services Assessment Rates**

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Family	\$356.00
<b>Non-Residential Property Use Category</b>	<b>Rate Per Square Foot</b>
Non-Residential	\$0.50
<b>Land Property Use Category</b>	<b>Rate Per Parcel</b>
Vacant Land	\$54.00

The Estimated Gross Revenue for Fiscal Year 2018-19 is \$838,504.

(C) No Fire Services Assessment shall be imposed upon a parcel of Government Property or upon Buildings located upon parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities such as VA and HUD shall not be exempt from Fire Services Assessment.

(D) Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the City Council shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire

Services Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Council is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed, the sole remedy shall be the imposition of a Fire Services Assessment upon each affected parcel of Assessed Property in the amount of the Fire Services Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such parcel of Assessed Property by the City Council.

(E) The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Services Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Services Assessment proceeds.

(F) The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed for the Fiscal Year 2018-19. No portion of such Fire Services Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Services Assessed Costs is attributable to the Emergency Medical Services Cost. The remaining costs required to provide Fire Services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds.

(G) The estimated Fire Services Assessments established in this Preliminary Assessment Resolution shall be the estimated assessment rates applied by the City Administrator in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2018, as provided in Section 10 of this Preliminary Assessment Resolution.

**Section 10. Assessment Roll.**

(A) The City Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2018, in the manner provided in Ordinance 632. The Assessment Roll shall include all Assessed Property. The City Administrator shall apportion the estimated Fire Services Assessed Cost to be recovered through the Fire Services Assessments in the manner set forth in this Preliminary Assessment Resolution.

(B) A copy of Ordinance 632, the Initial Assessment Resolution, and the Final Assessment Resolution, together with this Preliminary Assessment Resolution, documents related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Administrator and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method for determining the Fire Services Assessments for Fire Services as set forth in this Preliminary Assessment

Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Cost among parcels of Assessed Property within the City.

(D) In addition, the City Administrator shall identify and include in the updated Assessment Roll any delinquent amounts attributable to each Tax Parcel for Fire Services Assessments imposed for the Fiscal Year commencing October 1, 2017, that remain unpaid as of July 15, 2018, along with the estimated Fire Services Assessment for such Tax Parcel for the upcoming Fiscal Year as approved and applied in accordance with this Preliminary Assessment Resolution. All delinquent Fire Services Assessments for the Fiscal Year commencing October 1, 2017, remain due and payable to the City and are hereby ratified and confirmed.

**Section 11. Authorization of Public Hearing.**

There is hereby established a public hearing to be held at 6:00 p.m., or as soon thereafter as the matter may be heard, on Tuesday, September 11, 2018, at the Civic Center, located at 105 N. 31<sup>st</sup> Street, Mexico Beach, Florida, at which time the City Council will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the Fire Services Assessments for the Fiscal Year commencing October 1, 2018, collecting such assessments imposed on parcels of Assessed Property within the City by utilization of the Uniform Assessment Collection Act.

**Section 12. Notice by Publication.**

The City Administrator shall publish notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 2.05 of Ordinance 632. The notice shall be published no later than August 21, 2018, in substantially the form attached hereto as Appendix A.

**Section 13. Notice by Mail.**

To the extent that notices are required for any parcels for the current year under Section 2.08 of Ordinance 632 (If the proposed Assessment for any parcel of property exceeds the maximum amount established in the notice provided pursuant to Section 2.05 or if an Assessment is imposed against property not previously subject thereto), the City Administrator shall also provide or direct notice be provided by first class mail to the owner of each parcel of those Assessed Properties, in substantially the form attached hereto as Appendix B. Such notices shall be mailed no later than August 21, 2018.

**Section 14. Method of Collection.**

It is hereby declared that the Fire Services Assessments imposed on parcels of Assessed Property in the City shall be collected pursuant to the Uniform Assessment Collection Act for the Fiscal Year commencing October 1, 2018.

**Section 15. Application of Assessment Proceeds.**

Proceeds derived by the City from the Fire Services Assessments will be utilized for the provision of Fire Services, facilities, and programs. 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 Fire Services, facilities and programs.

**Section 16. Severability.**

It is the intent of the City Council of the City of Mexico Beach that if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

**Section 17. Conflicts.**

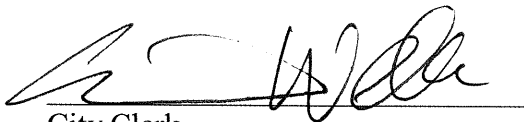
In any case where a provision of this Resolution is found to be in conflict with a provision of any other resolution of this City, the provisions of this Resolution shall prevail.

**Section 18. Effective Date.**

This Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of August, 2018, by the City Council of the City of Mexico Beach, Bay County, Florida, at a regular Council meeting.

Attest:

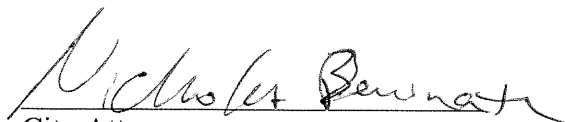


City Clerk  
City of Mexico Beach



Mayor  
City of Mexico Beach

Approved as to form:



City Attorney  
City of Mexico Beach