

RESOLUTION NO. 15-07

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA, APPROVING THE FISCAL YEAR 2015-16 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL AND COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; CONFIRMING REQUIRED NOTICE AND IMPOSING AND LEVYING FIRE SERVICE ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY. This Resolution of the City Commission (the "Commission") of City of Springfield, Florida (the "City") is adopted pursuant to City Ordinance No. 511 (the "Assessment Ordinance"), City Resolution No. 13-02 as amended, supplemented and confirmed from time to time, the "Initial Annual Assessment Resolution", sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Assessment Resolution for the Fiscal Year (sometimes also called the budget year) commencing October 1, 2015 contemplated by Section 2.05 of the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Assessment Resolution.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City adopted the Initial Annual Assessment Resolution imposing special assessments to provide for the funding of fire protection services, facilities and programs.

(B) Prior to commencing collection, the City obtained a judicial determination from the Circuit Court of the Tenth Judicial District of the State of Florida in and for Bay County that validated and confirmed, among other things, the legality and validity of the Assessment Ordinance, the Initial Annual Assessment Resolution, the reasoned ability to legally rely upon the imposition of special assessments in the form of Fire Service Assessments to annually fund fire protection essential services and fund and finance associated capital improvements and equipment, the method of apportioning the Fire Service Assessments among the real property subject thereto (sometimes called "Simplified Fire"), the special benefit conveyed by the fire protection services and facilities funded in part through the Fire Service Assessments, the superior nature of lien of the Fire Service Assessments and the legality of all proceedings and matters in connection therewith (the "Final Judgment"). The Simplified Fire method of

apportionment used by the City and its concept and premise have now been further validated by the Florida Supreme Court.

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

(D) On July 6, 2015, at its regularly scheduled meeting, the City Commission received and reviewed the Fire Budget and Assessment Review prepared by GAI Consultants, Inc. (formerly Real Estate Research Consultants) and Ennead, LCC (the "Executive Summary") and considered same along with advice and input from City officials and staff, and confirmed the annual notice and budget consideration process for use of the Fire Service Assessment as a component part of the overall annual budget by identifying proposed rates of assessments, and provided other direction in its Directory Resolution No. 2015-05.

(E) The City Commission has scheduled and properly noticed a public hearing for September 10, 2015, to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2015-16.

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

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

(H) Additional and extraordinary interactive notice has also been timely and continuously available since July 27, 2015 on the internet on the City's website and at:

<http://quicksearch.ennead-data.com/Springfield>

with additional access available via computer terminal upon request available during business hours to the public at City Hall.

(I) The Fire Service Assessment Roll (along with additional explanatory information on the City's website) has heretofore been made available for inspection by the public. All notice required to be provided to a property owner in the manner required by the Uniform Assessment Collection Act and the Assessment Ordinance has been duly provided.

(J) A public hearing was held on September 10, 2015 and comments, concerns and objections of all interested persons have been duly received, heard and considered. Additionally, the City Commission has reviewed the Executive Summary and all matters referenced and incorporated therein. All of the foregoing has been considered in the context of

public discussion of the subject of funding fire protection services, facilities and programs at regularly scheduled meetings and workshops of the City Commission on several occasions, as well as the overall fiscal and other circumstances of the City.

(K) The Assessments contemplated in this Resolution are imposed by the City Commission, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

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

SECTION 4. DIRECTION CONCERNING INTERIM ASSESSMENTS.

(A) Pursuant to Section 2.13 of the Ordinance an interim Assessment may be imposed against all property for which a Certificate of Occupancy is issued after adoption and confirmation of an Annual Assessment Resolution. The amount of the interim Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Assessment Resolution for the Fiscal Year in which the Certificate of Occupancy is issued, with such monthly rate being imposed for each full calendar month remaining in the Fiscal Year after the issuance of the Certificate of Occupancy. The determination of the relative improvement value for each such Tax Parcel (Tier 1 rate) for the purposes of calculating any interim Assessment may be based upon the estimated value of improvements listed in any permit associated with the Certificate of Occupancy, or such other similarly available data as reasonably determined by the Assessment Coordinator for such interim period only. Issuance of a Certificate of Occupancy by mistake or inadvertence, without the payment in full of the interim Assessment, does not relieve the owner of such property of the obligation to make full and timely payment. Such interim Assessment is due and payable on the date the Certificate of Occupancy was issued and constitutes a lien against such property as of that date. Said lien being equal in rank and dignity with the liens of all State, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved

(B) As a matter of expediency and due to the relative small amount of growth and disproportionately small amount of revenue to be collected, and the fact that assessment will be captured automatically in the ensuing Fiscal Year assessment, the City Commission makes the practical determination to not seek to collect any such interim assessments. All costs for services and facilities attributable to same shall be paid for by legally available revenues other than any Fire Service Assessment proceeds.

SECTION 5. RATIFICATION AND CONFIRMATION. The benefits to property and methods of apportionment provided for herein, and the use of proceeds of the non-ad valorem assessment to pay for capital equipment and facilities have previously been judicially

validated as for proper, legal and paramount public purposes and fully authorized by law by the Circuit Court of the Fourteenth Judicial District of the State of Florida in and for Bay County; and, are hereby ratified, confirmed and advanced as being employed and similarly used by and for the purposes of this Resolution. For the purposes of supporting and adopting this Resolution the determinations in the foregoing Final Judgment, and the Initial Annual Assessment Resolution are each also hereby supplementally incorporated herein by reference and ratified and confirmed under the circumstances and timing required to govern effectively as relevant and applicable.

SECTION 6. APPROVAL AND CERTIFICATION OF ASSESSMENT ROLL.

(A) The Fiscal Year 2015-16 Fire Service Assessment Roll, a copy of which is on file with the City Clerk and incorporated herein by reference, is hereby confirmed and approved based upon a relative improvement value for each Tax Parcel (Tier 1 rate) of \$0.76 per \$1,000 of improvements, and per Tax Parcel (Tier 2 rate) at \$88.31 per Tax Parcel.¹ The City Commission determines to separately and additionally charge an administrative and collection amount per Tax Parcel of \$4.56 to defray its costs of collection and administration.

(B) The Assessment Coordinator is hereby authorized and directed to accordingly update and cause certification for the collection of the foregoing Fire Service Assessment Roll using the uniform method described in the Uniform Assessment Collection Act. No act of error or omission on the part of the Property Appraiser, Tax Collector, Assessment Coordinator, City Commission, or their deputies, employees, or agents shall operate to release or discharge any obligation for payment of an Assessment imposed by the City Commission. Any Assessment not able to be collected using the uniform method is hereby directed to be collected using any other lawful method.

(C) As directed herein the Fire Service Assessments are hereby imposed and levied for proper, legal and paramount public purposes, and constitute a lien against Assessed Property equal in rank and dignity with the lien of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims until paid.

SECTION 7. EFFECT OF ADOPTION OF RESOLUTION; DIRECTION.

(A) The adoption of this Annual Assessment Resolution shall be the final adjudication of the matters presented (including, but not limited to, the method of

¹ Based upon the estimations in Exhibit A of the Executive Summary which, after using other legally available revenues to fund and pay for governmentally and institutionally owned Tax Parcels, is expected to yield for the upcoming Fiscal Year a net amount of Fire Protection Assessment revenue of \$404,758. The difference in the Tier 1 rate from the prior year is for associated costs and statutory discounts authorized by Section 2.010(B) of the Assessment Ordinance which are associated with the efficiencies of using the uniform method; otherwise the rate of assessment is the same as for prior years. This adjustment may be reduced some in ensuing years.

apportionment and assessment, the rate or rates of assessment, the Assessment Roll, means of collection, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days of the effective date hereof.

(B) The Assessment Coordinator, City Clerk, Mayor, City Attorney, and all other City officials, employees, agents, consultants and professionals are each and all directed and authorized to act and undertake all activities on behalf of the City to accomplish all matters necessary to timely achieve the purposes and effect of this Resolution.

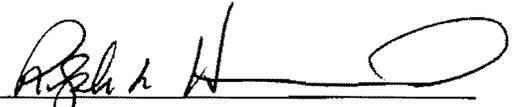
SECTION 8. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction as unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affects the validity of the other provisions of this Resolution.

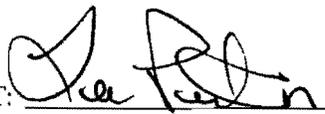
SECTION 9. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 10th day of September 2015.

CITY OF SPRINGFIELD

(SEAL)

By: 
Ralph Hammond, Mayor

ATTEST: 
Lee Penton, City Clerk

APPROVED AS TO FORM:


Kevin D. Obos, City Attorney

APPENDIX A

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

CITY OF SPRINGFIELD, FLORIDA,

NOTICE OF PUBLIC HEARING BY THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA, TO CONSIDER ADOPTION, LEVY, AND IMPOSITION OF CERTAIN SPECIAL ASSESSMENTS AGAINST REAL PROPERTY TO DEFRAY COSTS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION

NOTICE IS HEREBY GIVEN that the City Commission of the City of Springfield, Florida, will hold a public hearing at the City Commission Meeting on Thursday, September 10, 2015, at 5:30 p.m., or as soon thereafter as may be heard, at City Hall, 3529 E. 3rd Street, Springfield, Florida, 32401 for the purpose of hearing interested parties with respect to the following proposed special assessments.

The City of Springfield (the "City") has in place a dedicated funding source for the provision of fire protection services and facilities through the imposition of non-ad valorem assessments, sometimes referred to as special assessments, against certain improved and vacant real property located within the City limits. The special assessments are allocated among assessable tax parcels according to a two-tiered methodology pursuant to which a portion of the costs attributable to the City's continual readiness to provide fire protection services to be shared equally among all tax parcels on a per parcel basis (Tier 2), and a portion of the remaining costs of service availability will be shared in accordance with the relative value of improvements for each tax parcel in the City as compared to the value of improvements for all tax parcels in the City (Tier 1). This is the same method that the City has employed for several years.

All affected property owners have the right to appear at the public hearing and to file written comments and objections with the City Commission within 20 days of publication of this Notice. Written comments and objections should be sent to the City of Springfield City Hall, 3529 E. 3rd Street, Springfield, FL, 32401, Attn: City Clerk.

The contemplated special assessment offers a reasoned approach for sharing and apportionment premised upon two distinct tiers or classes of assessment allocations: Tier 1 – a sharing of benefits, burdens, and costs for fire protection services and facilities based upon the relative value of improvements for each tax parcel in the City as compared to the value of improvements for all tax parcels in the City; and, Tier 2 – a sharing of benefits, burdens, and costs for fire protection services and facilities through a per tax parcel allocation premised upon the annual budgetary necessity of maintaining a continual state of preparedness and readiness to serve. Each tax parcel within the City is uniquely identified by the county property appraiser using a parcel identification number. The preliminary fire service assessment roll are available online at <http://tinyurl.com/fireassmt> or at the City Clerk's Office located at City Hall, 3529 E. 3rd Street, Springfield, Florida, 32401.

The special assessment funds, in part, the costs associated with providing fire protection services and facilities each year. The remainder of the fire protection budget will be funded with other legally available revenues of the City. The combination of funding sources offers a significant tax equity tool which will reduce dependence on property taxes alone as the sole source of funding for fire protection services, reduce the demand on the City's other legally available funds, and is intended to achieve a more equitable, balanced, sustainable and dedicated means of funding the City Fire Department's service mission over time. By this approach the Commission is asking the owners of all property within

the City, which enjoys the value and benefit of the assemblage of fire protection-related essential services and facilities, to contribute and, in part, participate in paying for the continual availability of fire protection service and facilities in our community.

The assessment will be collected pursuant to the tax bill collection method as authorized by Section 197.3632, Florida Statutes, and the annual assessment will include fees imposed by the county property appraiser and tax collector and will be adjusted as necessary to account for any statutory discounts which are necessitated when employing the efficiencies of collecting the assessments annually on the same bill as property taxes.

If approved by the City Commission after the conclusion of the public hearing, the special assessment for each tax parcel will not exceed the sum of (i) \$0.76 per \$1,000 of the value of improvements attributed to the tax parcel by the county property appraiser (Tier 1) plus (ii) \$88.31 per tax parcel (Tier 2) together with (iii) a share of administration and collections costs associated with the annual assessment totaling \$4.56 per parcel.

The dollar amount of the proposed special assessment attributable to each tax parcel can be viewed and is available online at <http://springfield.fl.gov/fireassessment> or at the City Clerk's Office located at City Hall, 3529 E. 3rd Street, Springfield, Florida, 32401. Please take the opportunity to review the additional information available online.

This Notice is intended to inform all constituents about the City's efforts to effectively budget and use a blend of legally available revenues to meet fire service obligations, reduce costs, be efficient and continue to provide a reasonable level of service. The mission of the City's Fire Department is to always stand ready to protect the lives and property of the community through exemplary fire education, prevention, suppression and associated emergency rescue services. This special assessment provides a supplemental and dedicated means to accomplish these responsibilities and will serve as an additional and equitable means to address the overall management and budgeting responsibilities of the City Commission.

Pursuant to Section 286.0105, Florida Statutes, if any person decides to appeal any decision made by the City Commission with respect to any matter considered at this public meeting, such person may need to ensure a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Persons with a disability, such as vision, hearing, or speech impairment, or persons needing other types of assistance, and who wish to attend City Commission meetings or any other board or committee meeting, should contact the City Clerk in writing, or may call (850) 872-7570 for information regarding available aids and services.

/s/ DONALD "LEE" PENTON
CITY CLERK
City of Springfield, Florida
