

RESOLUTION NO. 14-03

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SPRINGFIELD, FLORIDA, APPROVING THE FISCAL YEAR 2013-14 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; ADDRESSING THE COLLECTION OF UNPAID INTERIM ASSESSMENTS, IF ANY; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL BY THE ASSESSMENT COORDINATOR AND COLLECTION PURSUANT TO THE TRADITIONAL DIRECT BILLING METHOD; PROVIDING FOR NOTICE OF DELINQUENCIES; 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 and supplemented 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 commencing October 1, 2013 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, and providing for annual collection thereof pursuant to the direct billing method of collection described in Article III of the Assessment Ordinance.

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

(C) The City Commission scheduled and noticed a public hearing for March 17, 2014 to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2013-14.

(D) Notice of such public hearing was published in substantial compliance with Section 2.04 of the Assessment Ordinance and proof of publication is attached hereto as Appendix A. Additionally, Notice has been timely available on the internet at:

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

or

<http://www.springfieldfl.org/fire-services-assessment.html>

or

<http://springfield.fl.gov/index.asp?p=207>

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

(E) The Fire Service Assessment Roll has heretofore been made available for inspection by the public.

(F) A public hearing was held on March 17, 2014 and comments, concerns and objections of all interested persons have been heard and considered.

(G) The Assessments contemplated hereunder 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.

(H) The legislative determinations and findings set forth in the Initial Assessment Resolution are hereby in context incorporated herein by reference.

SECTION 4. COLLECTION OF INTERIM ASSESSMENTS.

(A) Pursuant to Section 2.13 of the Ordinance an interim Assessment is 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) Accordingly, the Assessment Coordinator is directed and authorized to determine if any such interim Assessments, or other assessments not collected by inadvertence, mistake or oversight, remain unpaid for Fiscal Year 2012-13, and include same as delinquencies on the Fiscal Year 2013-14 Assessment Roll.

SECTION 5. APPROVAL AND CERTIFICATION OF ASSESSMENT ROLL.

(A) The Fiscal Year 2013-14 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 \$0.62 per \$1,000 of improvements, and per Tax Parcel (Tier 2 rate) at \$88.31 per Tax Parcel, and an administrative and collection cost of not to exceed \$4.56 per Tax Parcel. Such Fire Service Assessment Roll shall also include any delinquent or balance due, if any, in payment of the Fire Protection Assessments imposed by the Initial Annual Assessment Resolution for Fiscal Year 2012-13.

(B) The Assessment Coordinator is hereby authorized and directed to certify the collection of the foregoing Fire Service Assessment Roll using the traditional direct billing method.

(C) The Fire Service Assessments 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 6. NOTICE OF DELINQUENCIES.

(A) The use of the traditional direct billing method of collection authorized herein, shall also include applicable language notifying any property owner who is delinquent in the payment of his or her Assessment for Fiscal Year 2012–13 that the balance due or any delinquency has been carried forward to the assessment for Fiscal Year 2013–14, and that in lieu of foreclosure or other method of collection, any delinquent assessment and the costs, fees and expenses otherwise reasonably attributed thereto, may be collected subsequently pursuant to the Uniform Assessment Collection Act; provided (1) the City uses such property tax bill collection method for fiscal year 2014–15, and (2) any existing lien of record on the affected parcel for the delinquent Assessment is supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector on or before September 15, 2014.

(B) Such individually mailed advance and supplemental notice, concerning how Assessment delinquencies and any balance due will be addressed, being authorized by Section 3.01(B) of the Ordinance, comprises fair, efficient and effective notice of the City Commission's collection process and intentions to every affected property owner.

SECTION 7. 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 Initial Annual Assessment Resolution is also hereby supplementally incorporated herein by reference and ratified and confirmed.

SECTION 8. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, the inclusion of an delinquencies or unpaid balances from the prior Fiscal Year, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days of the effective date hereof.

SECTION 9. 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 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 17th day of March 2014.

CITY OF SPRINGFIELD

(SEAL)

By:

Ralph Hammond, Mayor

ATTEST:

D. Lee Penton, City Clerk

APPROVED AS TO FORM:

Kevin D. Obos, City Attorney

APPENDIX A

CITY OF SPRINGFIELD, FLORIDA,

NOTICE 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 TO CONSIDER THE CONTINUED
ANNUAL IMPOSITION AND COLLECTION OF SPECIAL ASSESSMENTS

TO FUND FIRE PROTECTION SERVICES AND FACILITIES

The City Commission of the City of Springfield will conduct an annual public hearing at 5 p.m. on Monday, March 17, 2014 at the Springfield Community Center, 3728 E 3rd St, Panama City, Florida 32401 to address and consider the continued imposition and collection of special assessments to fund fire protection services, facilities and programs. The special assessments are again proposed to be allocated among assessable tax parcels within the City of Springfield according to a two (2) tiered methodology pursuant to which a portion of the costs attributable to the City's continual readiness to provide fire protection services will be shared equally among all tax parcels on a per tax parcel basis (Tier 2), and a portion of the remaining costs 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). For the fiscal year which commences October 1, 2013, the Tier 1 rate is proposed to be \$0.62 per \$1,000 of improvements and the Tier 2 rate is proposed to be \$88.31 per parcel. These tiered rates are unchanged from the last Fiscal Year. Since then the benefits to property and methods of apportionment adopted by the City Commission, and the use of proceeds of the non-ad valorem assessment to pay for capital equipment and facilities have 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. The annual fire assessment began in Fiscal Year 2012-13 and will continue from year to year and is expected to be collected again for Fiscal Year 2014-15 on the annual property tax bill by the Bay County Tax Collector. The Fiscal Year 2013-14 fire assessment for each tax parcel will include any payment delinquency balance associated with that parcel from Fiscal Year 2012-13. Bills for the subject assessments for this Fiscal Year are expected to be mailed to all affected property owners shortly after approval by the City Commission. The total revenue to be collected through the assessment for Fiscal Year 2013-14 is approximately \$440,000, excluding prior year delinquencies, any applicable statutory discounts, and collection and administration costs per tax parcel. To learn more about the fire protection services special assessments please go to either <http://quicksearch.ennead-data.com/springfield/> or <http://www.springfieldfl.org/fire-services-assessment.html> or

<http://springfield.fl.gov/index.asp?p=207>

All affected property owners have a right to appear at the hearing and to file written comments or objections with the City before or during the hearing. Failure to pay the assessment could cause foreclosure or a tax certificate to be issued against the property which may result in a loss of title. Persons needing special accommodations should contact the City Clerk at (850) 872-7570. If a

person decides to appeal any decision made by City Commission with respect to any matter considered at the hearing, such person 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.

City Clerk

PUBLISH: by February 25, 2014