



AGENDA

City Commission Workshop Meeting

5:30 PM - Thursday, June 3, 2021 - City Hall

CALL TO ORDER

ACKNOWLEDGEMENT OF QUORUM AND PROPER NOTICE

1. WORKSHOP ITEM WITH COMMISSION DISCUSSION, PUBLIC INPUT AND DIRECTION

- 1.1 Discussion regarding Ordinance 21-14 establishing procedures for implementation of a fire assessment

[Staff Report #21-0150 - Html](#)

[Staff Report - Ord 21-14 Fire Assessment](#)

[Ordinance 21-14 Fire Assessment Fee](#)

[Eustis Fire assessment workshop presentation 5-20-21](#)

2. ADJOURNMENT

This Agenda is provided to the Commission only as a guide, and in no way limits their consideration to the items contained hereon. The Commission has the sole right to determine those items they will discuss, consider, act upon, or fail to act upon. Changes or amendments to this Agenda may occur at any time prior to, or during the scheduled meeting. It is recommended that if you have an interest in the meeting, you make every attempt to attend the meeting. This Agenda is provided only as a courtesy, and such provision in no way infers or conveys that the Agenda appearing here is, or will be the Agenda considered at the meeting.

If a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (Florida Statutes, 286.0105). In accordance with the Americans with Disabilities Act of 1990, persons needing a special accommodation to participate in this proceeding should contact the City Clerk 48 hours prior to any meeting so arrangements can be made. Telephone (352) 483-5430 for assistance.



City of Eustis

P.O. Drawer 68 • Eustis, Florida 32727-0068 • (352) 483-5430

TO: EUSTIS CITY COMMISSION
FROM: RONALD R. NEIBERT, CITY MANAGER
DATE: June 3, 2021
RE: Ordinance Number 21-14
Establishing a fire assessment fee procedure

Introduction

Ordinance Number 21-14 establishes the procedure for implementing a fire assessment fee.

Recommended Action

This is an ordinance which establishes how a Fire Assessment Fee shall be determined. Regardless of how the Commission wishes to proceed with a Fire Assessment Fee the minimum recommendation would be to have the second reading on June 17th. Depending on the decision to move forward will determine future steps in the implementation of the Fire Assessment Fee. This will in no way establish a fee at this time. The establishment of a fee would be with a subsequent adoption via a separate initial assessment resolution.

Background

During the May 20, 2021 commission meeting it was suggested that an ordinance be added to our code. The ordinance would provide for a means to establish a Fire Services Special Assessment. Section 238-01 provides for various definitions as well as referencing the Florida Statutes allowing for the Fire Assessment Fee.

Government Services Group has provided the study which will allow the City to establish a Special Fire Assessment Fee which will be good for another three years.

Section 238-07 authorizes the City to impose an annual Fire Services Assessment to fund all or any portion of the cost assessed to benefit real property excluding raw undeveloped land.

The remaining process will be as follows:

- First Reading of Fire Assessment Ordinance June 3, 2021
- Publish Notice of Fire Assessment Ordinance by June 6th and publish Notice of Fire Assessment Ordinance for second reading.

- Adopt Fire Assessment Ordinance June 17th.
- Adopt initial Assessment Resolution June 17th. If commission chooses not to move forward the process will stop at the second reading of the Ordinance.

Should the commission decide to proceed during the June 3rd meeting the following will take place:

- Submit Assessment Roll to Property Appraiser for TRIM notice by July 30th
- Publish Notice of Public Hearing (at least 20 days prior to public hearing August 16th)
- Property Appraiser Mails TRIM Notices August 16th
- Adopt Final Assessment Resolution between September 6th and 14th
- Certify Fire Assessment Roll to Tax Collector by September 15th @ 5:pm
- Tax bills mailed with Fire Assessment Charge November 2021

Budget and Staff Impact

Should commission choose to move forward the 2021-22 budget would see an increase of revenues in the amount of \$1,063,167. The funds will be used to supplement fire services increasing the safety as well as freeing other general fund money to accommodate other public safety needs.

Attachments:

Copy of Ad if Commission wishes to proceed

Copy of Ordinance if Commission wishes to proceed (Attorney needs to review)

Copy of Rate Scenarios under separate cover

Presentation under separate cover

Prepared By:

Mike Sheppard, Finance Director

ORDINANCE NUMBER 21-14

AN ORDINANCE BY THE CITY COMMISSION OF THE CITY OF EUSTIS, LAKE COUNTY, FLORIDA; AMENDING CHAPTER 86 OF THE CODE OF ORDINANCES; CREATING ARTICLE VI – FIRE SERVICES SPECIAL ASSESSMENT; PROVIDING FOR THE IMPLEMENTATION OF A FIRE SERVICES SPECIAL ASSESSMENT; PROVIDING DEFINITIONS FOR THE PROPOSED FIRE ASSESSMENT AND COLLECTION METHOD; PROVIDING FOR LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT, GENERAL AUTHORITY, AND APPLICABILITY THROUGHOUT THE CITY; PROVIDING FOR INITIAL PROCEEDINGS; DIRECTING IMPOSITION OF INITIAL ASSESSMENT ROLL; PROVIDING NOTICE BY PUBLICATION AND MAIL; PROVIDING FOR ADOPTION AND EFFECT OF FINAL ASSESSMENT RESOLUTION; PROVIDING ANNUAL ADOPTION PROCEDURES; PROVIDING LIENS FOR AND REVISIONS TO FIRE SERVICES ASSESSMENTS; PROVIDING FOR PROCEDURAL IRREGULARITIES AND CORRECTION OF ERRORS AND OMISSIONS; PROVIDING FOR INTERIM ASSESSMENTS AND AN ALTERNATIVE METHOD OF COLLECTION; PROVIDING FOR CONFLICTS, CODIFICATION, AND SEVERABILITY; PROVIDING AN EFFECTIVE DATE

WHEREAS, Pursuant to Article VIII, section 2(b), Florida Constitution, and sections 166.021 and 166.041, Florida Statutes, the City Commission has all powers of local self-government to perform municipal functions and to render municipal services in a manner not inconsistent with law, and such power may be exercised by the enactment of City ordinances.

WHEREAS, the City Commission desires to provide procedures and standards for the imposition of City-wide fire services assessments under the general home rule powers of a municipality to impose special assessments.

WHEREAS, the City Commission finds that the property assessed herein enjoys a special benefit from the provision of fire protection services.

WHEREAS, the City Commission of the City of Eustis hereby finds this Ordinance to be in the best interests of the public health, safety, and welfare of the citizens of Eustis.

NOT, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF EUSTIS, LAKE COUNTY, FLORIDA:

Section 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference as legislative findings of the City Commission.

Section 2. Chapter 86, Taxation, of the City of Eustis Code of Ordinances is hereby amended to add a new Article VI which shall be known as "FIRE SERVICES SPECIAL ASSESSMENT," and shall read as follows:

CHAPTER 86 – TAXATION

ARTICLE VI. – FIRE SERVICES SPECIAL ASSESSMENT

SUBPART 1 - INTRODUCTION

Sec.238-01 - Definitions.

As used in this part, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

Annual rate resolution means the resolution described in section 238-14 establishing the rate at which a fire services assessment for a specific fiscal year will be computed. The final assessment resolution shall constitute the annual rate resolution for the initial fiscal year in which a fire services assessment is imposed or reimposed.

Assessed property means all parcels of land included on the assessment roll that receive a special benefit from the delivery of the fire services, programs or facilities identified in the initial assessment resolution or a subsequent preliminary rate resolution.

Assessment roll means the special assessment roll relating to a fire services assessment approved by a final assessment resolution pursuant to section 238-12 or an annual rate resolution pursuant to section 238-14.

Building means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This term shall include the use of land in which lot or spaces are offered for use, rent or lease for the placement of mobile homes, travel trailers, or the like for residential purposes.

Certificate of occupancy means the written certification issued by the city that a building is ready for occupancy for its intended use. For the purposes of this part, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a certificate of occupancy.

City means the City of Eustis, Florida.

City clerk means the clerk of the city commission.

City Commission means the city commission of the City of Eustis, Florida.

City manager means the chief administrative officer of the city, designated by the city commission to be responsible for coordinating fire services assessments or such person's designee.

County means Lake County, Florida.

Final assessment resolution means the resolution described in section 238-12 hereof which shall confirm, modify, or repeal the initial assessment resolution and which shall be the final proceeding for the initial imposition of fire services assessments.

Fire services assessment means a special assessment lawfully imposed by the city commission against assessed property to fund all or any portion of the cost of the provision of fire services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the assessed property.

Fire services assessed cost means the amount determined by the city commission to be assessed in any fiscal year to fund all or any portion of the cost of the provision of fire services, facilities, or programs which provide a special benefit to assessed property, and shall include, but not be limited to, the following components:

- (1) The cost of physical construction, reconstruction or completion of any required facility or improvement;
- (2) The costs incurred in any required acquisition or purchase;
- (3) The cost of all labor, materials, machinery, and equipment;
- (4) The cost of fuel, parts, supplies, maintenance, repairs, and utilities;
- (5) The cost of computer services, data processing, and communications;
- (6) The cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever;
- (7) The cost of any indemnity or surety bonds and premiums for insurance;
- (8) The cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits;
- (9) The cost of uniforms, training, travel, and per diem;
- (10) The cost of construction plans and specifications, surveys, and estimates of costs;
- (11) The cost of engineering, financial, legal, and other professional services;
- (12) The cost of compliance with any contracts or agreements entered into by the city to provide fire services;
- (13) All costs associated with the structure, implementation, collection, and enforcement of the fire services assessments, including any service charges of the tax collector, or property appraiser and amounts necessary to off-set discounts received for early payment of fire services assessments pursuant to the uniform assessment collection act or for early payment of fire services assessments collected pursuant to section 238-21;
- (14) All other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the city commission by subsequent resolution;

(15)A reasonable amount for contingency and anticipated delinquencies and uncollectible fire services assessments; and

(16)Reimbursement to the city or any other person for any moneys advanced for any costs incurred by the city or such person in connection with any of the foregoing components of fire services assessed cost.

In the event the city also imposes an impact fee upon new growth or development for fire services related capital improvements, the fire services assessed cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees. The fire services assessed cost shall also not include costs for the provision of emergency medical services by the city.

Fiscal year means that period commencing October 1st of each year and continuing through the next succeeding September 30th, or such other period as may be prescribed by law as the fiscal year for the city.

Government property means property owned by the United States of America or any agency thereof, a sovereign state or nation, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

Initial assessment resolution means the resolution described in section 238-08 which shall be the initial proceeding 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.

Maximum assessment rate means the highest rate of a fire services assessment established by the city commission in an initial assessment resolution or preliminary rate resolution and confirmed by the city commission in the final assessment resolution or annual rate resolution.

Ordinance means the fire services special assessment ordinance from which this part is derived.

Owner shall mean the person reflected as the owner of assessed property on the tax roll.

Part means this Article VI, "Fire Services Special Assessment."

Person means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

Preliminary rate resolution means the resolution described in section 238-14 initiating the annual process for updating the assessment roll and directing the reimposition of fire services assessments pursuant to an annual rate resolution.

Property appraiser means the Lake County Property Appraiser.

Tax collector means the Lake County Tax Collector.

Tax roll means the real property ad valorem tax assessment roll maintained by the property appraiser for the purpose of the levy and collection of ad valorem taxes.

Uniform Assessment Collection Act means F.S. §§ 197.3632 and 197.3635, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

Sec. 238-02. – Interpretation; title and citation.

- (a) Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto", "hereunder," and similar terms refer to this part; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of the Ordinance from which this part derives. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.
- (b) This part, being necessary for the welfare of the inhabitants of the city, shall be liberally construed to effect the purposes hereof.
- (c) This part shall be known and cited as "Fire Services Special Assessment Ordinance."

Sec. 238-03. - General findings.

It is hereby ascertained, determined, and declared that:

- (1) Pursuant to Article VIII, section 2(b), Florida Constitution and F.S. §§ 166.021 and 166.041, the city commission has all powers of local self government to perform municipal functions and to render municipal services in a manner not inconsistent with law, and such power may be exercised by the enactment of city ordinances.
- (2) The city commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the city commission may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in of F.S. § 166.021(3) (a), (b), (c), and (d). The subject matter of F.S. § 166.021(3)(a), (b), (c), and (d), are not relevant to the imposition of assessments related to fire services, facilities or programs of the city.
- (3) The purpose of this part is to:
 - a. Provide procedures and standards for the imposition of citywide fire services assessments under the general home rule powers of a municipality to impose special assessments;
 - b. Authorize a procedure for the funding of fire services, facilities, or programs providing special benefits to property within the city; and
 - c. Legislatively determine the special benefit provided to assessed property from the provision of the city's fire services.
- (4) The annual fire services assessments, to be imposed using the procedures provided in this part, shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

- (5) The fire services assessments to be imposed using the procedures provided in this part are imposed by the city commission, not the Lake County Board of County Commissioners, property appraiser or tax collector. The duties of the property appraiser and tax collector under the provisions of this part and the Uniform Assessment Collection Act are ministerial.

Sec. 238-04. - Legislative determinations of special benefit.

It is hereby ascertained and declared that the fire services, facilities, and programs provide a special benefit to property because fire services possess a logical relationship to the use and enjoyment of property by:

- (1) Protecting the value and integrity of the improvements and structures through the provision of available fire services;
- (2) Protecting the life and safety of intended occupants in the use and enjoyment of property;
- (3) Lowering the cost of fire insurance by the presence of a professional and comprehensive fire program within the city; and
- (4) Containing the spread of fire incidents occurring on unimproved property with the potential to spread and endanger the structures and occupants of improved property.

Sec. 238-05. - Applicability.

This part and the city commission's authority to impose assessments pursuant hereto shall be applicable throughout the city.

Sec. 238-06. - Alternative method.

- (a) This part shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence.
- (b) Nothing herein shall preclude the city commission from directing and authorizing, by resolution, the combination with each other of:
 - (1) Any supplemental or additional notice deemed proper, necessary, or convenient by the city;
 - (2) Any notice required by this part; or
 - (3) Any notice required by law, including the Uniform Assessment Collection Act.

SUBPART 2. - ANNUAL FIRE SERVICES ASSESSMENT

Sec. 238-07. - General authority.

- (a) The city commission is hereby authorized to impose an annual fire services assessment to fund all or any portion of the fire services assessed cost upon benefited property within the incorporated area of the city at a rate of assessment based on the special benefit accruing to such property from the city's provision of fire services, facilities, or programs. All fire services assessments shall be imposed in conformity with the procedures set forth in this part.

- (b) The amount of the fire services assessment imposed in a fiscal year against a parcel of assessed property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the fire services assessed cost among properties on a basis reasonably related to the special benefit provided by fire services, facilities, or programs funded with assessment proceeds.
- (c) Nothing contained in this part shall be construed to require the imposition of the fire services assessment against government property.

Sec. 238-08. - Initial proceedings.

The initial proceeding for the imposition of a fire services assessment shall be the adoption of an initial assessment resolution by the city commission:

- (1) Containing a brief and general description of the fire services, facilities, or programs to be provided;
- (2) Determining the fire services assessed cost to be assessed;
- (3) Describing the method of apportioning the fire services assessed cost and the computation of the fire services assessment for specific properties;
- (4) Establishing an estimated assessment rate for the applicable fiscal year;
- (5) Establishing a maximum assessment rate, if desired by the city commission; and
- (6) Directing the city manager to:
 - a. Prepare the initial assessment roll, as required by section 238-09;
 - b. Publish the notice required by section 238-10; and
 - c. Mail the notice required by section 238-11 using information then available from the tax roll.

Sec. 238-09. - Initial assessment roll.

- (a) The city manager shall prepare, or direct the preparation of, the initial assessment roll, which shall contain the following:
 - (1) A summary description of all assessed property conforming to the description contained on the tax roll.
 - (2) The name of the owner of the assessed property.
 - (3) The amount of the fire services assessment to be imposed against each such parcel of assessed property.
- (b) The initial assessment roll shall be retained by the city manager and shall be open to public inspection. The foregoing shall not be construed to require that the assessment roll be in printed form if the amount of the fire services assessment for each parcel of property can be determined by use of a computer terminal available to the public.

Sec. 238-10. - Notice by publication.

- (a) Upon completion of the initial assessment roll, the city manager shall publish, or direct the publication of, once in a newspaper of general circulation within the city a notice stating that at a meeting of the city commission on a certain day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the city commission will hear objections of all interested persons to the final assessment resolution which shall establish the rate of assessment and approve the aforementioned initial assessment roll.
- (b) The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include:
 - (1) A geographic depiction of the property subject to the fire services assessment;
 - (2) A brief and general description of the fire services, facilities, or programs to be provided;
 - (3) The rate of assessment including a maximum assessment rate in the event one was adopted;
 - (4) The procedure for objecting provided in section 238-12;
 - (5) The method by which the fire services assessment will be collected; and
 - (6) A statement that the initial assessment roll is available for inspection at the office of the city manager and all interested persons may ascertain the amount to be assessed against a parcel of assessed property at the office of the city manager.

Sec. 238-11. - Notice by mail.

- (a) In addition to the published notice required by section 238-10, the city manager shall provide notice, or direct the provision of notice, of the proposed fire services assessment by first class mail to the owner of each parcel of property subject to the fire services assessment.
- (b) Such notice shall include:
 - (1) The purpose of the fire services assessment;
 - (2) The rate of assessment to be levied against each parcel of property, including a maximum assessment rate in the event one was adopted;
 - (3) The unit of measurement applied to determine the fire services assessment;
 - (4) The number of such units contained in each parcel of property;
 - (5) The total revenue to be collected by the city from the fire services assessment;
 - (6) A statement that failure to pay the fire services assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property;
 - (7) A statement that all affected owners have a right to appear at the hearing and to file written objections with the city commission within 20 days of the notice; and

- (8) The date, time, and place of the hearing.
- (c) The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each owner at such address as is shown on the tax roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The city manager may provide proof of such notice by affidavit. Failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the assessment roll nor release or discharge any obligation for payment of a fire services assessment imposed by the city commission pursuant to this part.

Sec. 238-12. - Adoption of final assessment resolution.

- (a) At the public hearing as noticed pursuant to sections 238-10 and 238-11, or to which an adjournment or continuance may be taken by the city commission, the city commission shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the city commission adopt the final assessment resolution which shall:
 - (1) Confirm, modify, or repeal the initial assessment resolution with such amendments, if any, as may be deemed appropriate by the city commission;
 - (2) Establish the rate of assessment to be imposed in the upcoming fiscal year;
 - (3) Establish a maximum assessment rate that may be imposed in the event such rate was adopted;
 - (4) Approve the initial assessment roll, with such amendments as it deems just and right; and
 - (5) Determine the method of collection.
- (b) The adoption of the final assessment resolution by the city commission shall constitute a legislative determination that all parcels assessed derive a special benefit from the fire services, facilities, or programs to be provided or constructed and a legislative determination that the fire services assessments are fairly and reasonably apportioned among the properties that receive the special benefit.
- (c) All written objections to the final assessment resolution shall be filed with the city manager at or before the time or adjourned time of such hearing. The final assessment resolution shall constitute the annual rate resolution for the initial fiscal year in which fire services assessments are imposed or reimposed hereunder.

Sec. 238-13. - Effect of final assessment resolution.

The fire services assessments for the initial fiscal year shall be established upon adoption of the final assessment resolution. The adoption of the final assessment resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property; the method of apportionment and assessment; the initial rate of assessment; the maximum assessment rate, if any; the initial assessment roll; and the levy and lien

of the fire services assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the city commission action on the final assessment resolution. The initial assessment roll, as approved by the final assessment resolution, shall be delivered to the tax collector, as required by the Uniform Assessment Collection Act, or if the alternative method described in section 238-21 is used to collect the fire services assessments, such other official as the city commission by resolution shall designate.

Sec. 238-14. - Adoption of annual rate resolution.

- (a) The city commission shall adopt an annual rate resolution during its budget adoption process for each fiscal year following the initial fiscal year for which a fire services assessment is imposed hereunder.
- (b) The initial proceedings for the adoption of an annual rate resolution shall be the adoption of a preliminary rate resolution by the city commission:
 - (1) Containing a brief and general description of the fire services, facilities, or programs to be provided;
 - (2) Determining the fire services assessed cost to be assessed for the upcoming fiscal year;
 - (3) Establishing the estimated assessment rate for the upcoming fiscal year;
 - (4) Establishing or increasing a maximum assessment rate, if desired by the city commission;
 - (5) Authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the annual rate resolution for the upcoming fiscal year; and
 - (6) Directing the city manager to:
 - a. Update the assessment roll;
 - b. Provide notice by publication and first-class mail to affected owners in the event circumstances described in subsection (f) of this section so require; and
 - c. Directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the city.
- (c) The annual rate resolution shall (1) establish the rate of assessment to be imposed in the upcoming fiscal year and (2) approve the assessment roll for the upcoming fiscal year with such adjustments as the city commission deems just and right. The assessment roll shall be prepared in accordance with the method of apportionment set forth in the initial assessment resolution, or any subsequent preliminary rate resolution, together with modifications, if any, that are provided and confirmed in the final assessment resolution or any subsequent annual rate resolution.
- (d) Nothing herein shall preclude the city commission from providing annual notification to all owners of assessed property in the manner provided in sections 238-10 and 238-11 or any other method as provided by law.

- (e) The city commission may establish or increase a maximum assessment rate in an initial assessment resolution or preliminary rate resolution and confirm such maximum assessment rate in the event notice of such maximum rate assessment has been included in the notices required by sections 238-10 and 238-11 herein.
- (f) In the event (1) the proposed fire services assessment for any fiscal year exceeds the rates of assessment adopted by the city commission including a maximum assessment rate, if any, that were listed in the notices previously provided to the owners of assessed property pursuant to sections 238-10 and 238-11, (2) the purpose for which the fire services assessment is imposed or the use of the revenue from the fire services assessment is substantially changed from that represented by notice previously provided to the owners of assessed property pursuant to sections 238-10 and 238-11, (3) assessed property is reclassified or the method of apportionment is revised or altered resulting in an increased fire services assessment from that represented by notice previously provided to the owners of assessed property pursuant to sections 238-10 and 238-11, or (4) an assessment roll contains assessed property that was not included on the assessment roll approved for the prior fiscal year, notice shall be provided by publication and first class mail to the owners of such assessed property as provided by law. Such notice shall substantially conform with the notice requirements set forth in sections 238-10 and 238-11 and inform the owner of the date, time, and place for the adoption of the annual rate resolution. The failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the assessment roll nor release or discharge any obligation for payment of a fire services assessment imposed by the city commission pursuant to this part.
- (g) As to any assessed property not included on an assessment roll approved by the adoption of the final assessment resolution or a prior year's annual rate resolution, the adoption of the succeeding annual rate resolution shall be the final adjudication of the issues presented as to such assessed property (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment and assessment, the rate of assessment, the establishment or increase of a maximum assessment rate, the assessment roll, and the levy and lien of the fire services assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the city commission action on the annual rate resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any fire services assessment not challenged within the required 20-day period for those fire services assessments previously imposed against assessed property by the inclusion of the assessed property on an assessment roll approved in the final assessment resolution or any subsequent annual rate resolution.
- (h) The assessment roll, as approved by the annual rate resolution, shall be delivered to the tax collector as required by the Uniform Assessment Collection Act or if the alternative method described in section 238-21 is used to collect the fire services assessments, such other official as the city commission by resolution shall designate. If the fire services assessment against any property shall be sustained,

reduced, or abated by the court, an adjustment shall be made on the assessment roll.

Sec. 238-15. - Lien of fire services assessments.

Upon the adoption of the assessment roll, all fire services assessments shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for a fire services assessment shall be deemed perfected upon the city commission's adoption of the final assessment resolution or the annual rate resolution, whichever is applicable. The lien for a fire services assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll. The lien for a fire services assessment collected under the alternative method of collection provided in section 238-21 shall be deemed perfected upon the city commission's adoption of the final assessment resolution or the annual rate resolution, whichever is applicable, and shall attach to the property on such date of adoption.

Sec. 238-15.1. - Authorization for exemptions and hardship assistance.

- (a) The city commission, in its sole discretion, shall determine on an annual basis whether to provide exemptions from payment of the fire services assessment for government property or institutional property whose use is wholly or partially exempt from ad valorem taxation under Florida law.
- (b) The city commission, in its sole discretion, shall determine on an annual basis whether to provide a program of hardship assistance to city residents who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of the fire services assessments.
- (c) On an annual basis, the city commission shall designate the funds available, if any, to provide any exemptions or hardship assistance. The provision of an exemption or hardship assistance in any one year shall in no way establish a right or entitlement to such exemption or assistance in any subsequent year and the provision of funds in any year may be limited to the extent funds are available and appropriated by the city commission. Any funds designated for exemptions or hardship assistance shall be paid by the city from funds other than those generated by the fire services assessment.
- (d) Any shortfall in the expected fire services assessment proceeds due to any hardship assistance or exemptions from payment of the fire services assessments required by law or authorized by the city commission 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 commission is improper or otherwise adversely affects the validity of the fire services assessment imposed for any fiscal year, the sole and exclusive remedy shall be the imposition of a fire services assessment upon each affected tax parcel.

in the amount of the fire services assessment that would have been otherwise imposed save for such reduction or exemption afforded to such tax parcel by the city commission.

Sec. 238-15.2 - Government property.

- (a) In the event fire services assessments are imposed against government property, the city commission shall provide fire services assessment bills by first class mail to the owner of each affected parcel of government property. The bill or accompanying explanatory material shall include:
 - (1) A brief explanation of the fire services assessment;
 - (2) A description of the unit of measurement used to determine the amount of the fire services assessment;
 - (3) The number of units contained within the parcel;
 - (4) The total amount of the parcel's fire services assessment for the appropriate period;
 - (5) The location at which payment will be accepted; and
 - (6) The date on which the fire services assessment is due.
- (b) Fire services assessments imposed against government property shall be due on the same date as all other fire services assessments and, if applicable, shall be subject to the same discounts for early payment.
- (c) A fire services assessment shall become delinquent if it is not paid within 30 days from the date payment was due, as identified in paragraph (a)(6) of this section. The city commission shall notify the owner of any government property that is delinquent in payment of its fire services assessment within sixty (60) days from the date such assessment was due. Such notice shall state that the city commission will initiate a mandamus or other appropriate judicial action to compel payment.
- (d) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent owners of government property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the city, including reasonable attorney fees, in collection of such delinquent fire services assessments and any other costs incurred by the city commission as a result of such delinquent fire services assessments and the same shall be collectible as a part of or in addition to, the costs of the action.
- (e) As an alternative to the foregoing, a fire services assessment imposed against government property may be collected as a surcharge on a utility bill provided to such government property in periodic installments with a remedy of a mandamus action in the event of non-payment. The city commission may contract for such billing services with any utility, whether or not such utility is owned by the city.

Sec. 238-16. - Revisions to fire services assessments.

If any fire services assessment made under the provisions of this part is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the city commission is satisfied that any such fire services assessment is so irregular or defective that the same cannot be enforced or collected, or if the city commission has failed to include or omitted any property on the assessment roll, which property should have been so included, the city commission may take all necessary steps to impose a new fire services assessment against any property benefited by the fire services assessed costs, following as nearly as may be practicable, the provisions of this part and in case such second fire services assessment is annulled, vacated, or set aside, the city commission may obtain and impose other fire services assessments until a valid fire services assessment is imposed.

Sec. 238-17. - Procedural irregularities.

Any informality or irregularity in the proceedings in connection with the levy of any fire services assessment under the provisions of this part shall not affect the validity of the same after the approval thereof, and any fire services assessment as finally approved shall be competent and sufficient evidence that such fire services assessment was duly levied, that the fire services assessment was duly made and adopted, and that all other proceedings adequate to such fire services assessment were duly had, taken, and performed as required by this part; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

Sec. 238-18. - Correction of errors and omissions.

- (a) No act of error or omission on the part of the property appraiser, tax collector, city manager, city commission, or their deputies or employees, shall operate to release or discharge any obligation for payment of a fire services assessment imposed by the city commission under the provision of this part.
- (b) When it shall appear that any fire services assessment should have been imposed under this part against a parcel of property specially benefited by the provision of fire services, facilities, or programs, but that such property was omitted from the assessment roll; or such property was erroneously assessed; or was not listed on the tax roll as an individual parcel of property as of the effective date of the assessment roll approved by the annual rate resolution for any upcoming fiscal year, the city commission may, upon provision of a notice by mail provided to the owner of the omitted or erroneously assessed parcel in the manner and form provided in section 238-11, impose the applicable fire services assessment for the fiscal year in which such error or omission is discovered, in addition to the applicable fire services assessment due for the prior two fiscal years. Such fire services assessment shall constitute a lien against assessed property 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 prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be collected as provided in Subpart 3 of this part, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted or delinquent assessments.

- (c) Prior to the delivery of the assessment roll to the tax collector in accordance with the Uniform Assessment Collection Act, the city manager shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the owner of any property subject to a fire services assessment, to reclassify property based upon presentation of competent and substantial evidence, and correct any error in applying the fire services assessment apportionment method to any particular parcel of property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the fire services assessment imposed under the provisions of this part. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the city manager and not the property appraiser or tax collector.
- (d) After the assessment roll has been delivered to the tax collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the tax roll upon timely written request and direction of the city manager.

Sec. 238-19. - Interim assessments.

- (a) An interim fire services assessment may be imposed against all property for which a certificate of occupancy is issued after the adoption of the annual rate resolution. The amount of the interim fire services 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 rate resolution for the fiscal year for which the interim fire services assessment is being imposed. Such monthly rate shall be imposed for each full calendar month remaining in the fiscal year. In addition to the monthly rate, the interim fire services assessment may also include an estimate of the subsequent fiscal year's fire services assessment.
- (b) Issuance of the certificate of occupancy without the payment in full of the interim fire services assessment shall not relieve the owner of such property of the obligation of full payment. Any interim fire services assessment not collected prior to the issuance of the certificate of occupancy may be collected pursuant to the Uniform Assessment Collection Act as provided in section 238-20 of this part, under the alternative collection method provided in section 238-21 or by any other method authorized by law.
- (c) Any interim fire services assessment shall be deemed due and payable on the date the certificate of occupancy was issued and shall constitute a lien against such property as of that date. Said lien shall be 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 and shall be deemed perfected upon the issuance of the certificate of occupancy.

SUBPART 3. - COLLECTION AND USE OF FIRE SERVICES ASSESSMENTS

Sec. 238-20. - Method of collection.

- (a) Unless otherwise directed by the city commission, the fire services assessments shall be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act, and the city shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this part may be combined with any other hearing or notice required by the Uniform Assessment Collection Act or other provision of law.
- (b) The amount of a fire services assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific parcel of benefited property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, or program provided:
 - (1) The collection method used in connection with the prior year's assessment did not employ the use of the uniform method of collection authorized by the Uniform Assessment Collection Act;
 - (2) Notice is provided to the owner as required under the Uniform Assessment Collection Act; and
 - (3) Any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such fire services assessment upon certification of a non-ad valorem roll to the tax collector by the city.

Sec. 238-21. - Alternative method of collection.

In lieu of using the Uniform Assessment Collection Act, the city commission may elect to collect the fire services assessments by any other method which is authorized by law or under the alternative collection method provided by this section:

- (1) The city manager shall provide fire services assessment bills by first class mail to the owner of each affected parcel of property that is subject to the fire services assessment. The bill or accompanying explanatory material shall include:
 - a. A brief explanation of the fire services assessment;
 - b. A description of the unit of measurement used to determine the amount of the fire services assessment;
 - c. The number of units contained within the parcel;
 - d. The total amount of the fire services assessment imposed against the parcel for the appropriate period;
 - e. The location at which payment will be accepted;
 - f. The date on which the fire services assessment is due; and
 - g. A statement that the fire services assessment constitutes 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.

- (2) A general notice of the lien resulting from imposition of the fire rescue assessments shall be recorded in the official records of the city. Nothing herein shall be construed to require that individual liens or releases be filed in the official records.
- (3) The city commission shall have the right to foreclose and collect all delinquent fire services assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. A fire services assessment shall become delinquent if it is not paid within 30 days from the date payment was due, as identified in accordance with subsection (1)f. of this section. The city manager or his or her designee shall notify any property owner who is delinquent in payment of his or her fire services assessment within 60 days from the date such assessment was due. Such notice shall state in effect that the city manager or his or her designee will either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent fire services assessment in a method now or hereafter provided by law for foreclosure of mortgages on real property, or (2) cause an amount equivalent to the delinquent fire services assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.
- (4) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the city may be the purchaser to the same extent as any person. The city manager or his or her designee may join in one foreclosure action the collection of fire services assessments against any or all property assessed in accordance with the provisions hereof. All delinquent owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the city and its agents, including reasonable attorney fees, in collection of such delinquent fire services assessments and any other costs incurred by the city as a result of such delinquent fire services assessments and the same shall be collectible as a part of or in addition to, the costs of the action.
- (5) In lieu of foreclosure, any delinquent fire services assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the owner in the manner required by the Uniform Assessment Collection Act and this part, and (2) any existing lien of record on the affected parcel for the delinquent fire services assessment is supplanted by the lien resulting from certification of the assessment roll, as applicable, to the tax collector.
- (6) Notwithstanding the city commission's use of an alternative method of collection, the city manager shall have the same power and authority to correct errors and omissions as provided to the city manager or other city officials in section 238-18

herein.

- (7) Any city commission action required in the collection of fire services assessments may be by resolution.

Section 3. Codification. It is the intent of the City Commission of the City of Eustis that the provisions of this Ordinance shall be codified. The codifier is granted broad and liberal authority in codifying the provision of this Ordinance.

Section 4. Severability. If any section, sentence, phrase, word or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word or portion of this Ordinance not otherwise determined to be invalid, unlawful or unconstitutional.

Section 5. Conflicts. In any case where a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of this City, the provision which establishes the higher standards for the promotion and protection of the health and safety of the people shall prevail.

Section 6. Effective Date. This Ordinance shall become effective immediately upon its passage and adoption.

PASSED, ORDAINED AND APPROVED in Regular Session of the City Commission of the City of Eustis, Lake County, Florida, this 17th day of June, 2021.

**CITY COMMISSION OF THE
CITY OF EUSTIS, FLORIDA**

Michael L. Holland
Mayor/Commissioner

ATTEST:

Mary C. Montez, City Clerk

CITY OF EUSTIS CERTIFICATION

**STATE OF FLORIDA
COUNTY OF LAKE**

The foregoing instrument was acknowledged before me, by physical presence, this 17th day of June, 2021, by Michael L. Holland, Mayor, and Mary C. Montez, City Clerk, who are personally known to me.

Notary Public - State of Florida
My Commission Expires:
Notary Serial No:

CITY ATTORNEY'S OFFICE

This document is approved as to form and legal content for the use and reliance of the City Commission of the City of Eustis, Florida.

City Attorney's Office

Date

CERTIFICATE OF POSTING

The foregoing Ordinance Number 21-14 is hereby approved, and I certify that I published the same by posting one copy hereof at City Hall, one copy hereof at the Eustis Memorial Library, and one copy hereof at the Eustis Parks and Recreation Office, all within the corporate limits of the City of Eustis, Lake County, Florida.

Mary C. Montez, City Clerk



City of Eustis Fire Services Assessment Program

May 20, 2021



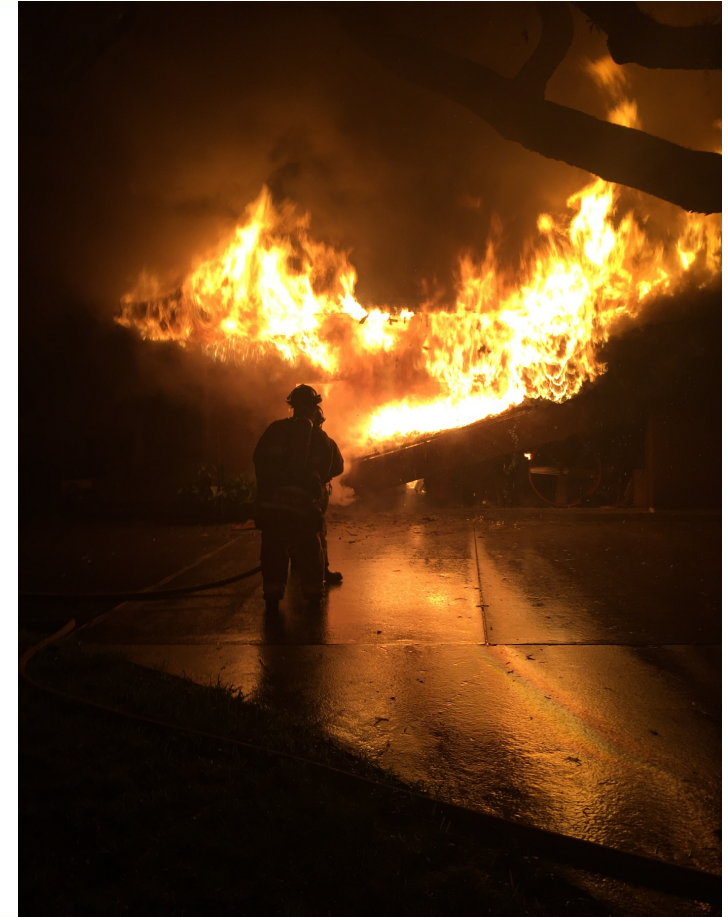
GOVERNMENT SERVICES GROUP, INC.

What is a Fire Assessment?

- Charge imposed against real property to pay for fire protection services
 - Does **NOT** include EMS-type services above level of first responder

Case Law Requirements

1. Special Benefit to property
and
2. Fair and reasonable apportionment



Purpose and Goals of a Fire Assessment Program



- Revenue
 - Will generate revenue for fire protection services
- Diversification
 - Non-ad valorem revenue source
 - Dependent on cost of services, not taxable values
 - Broadens “tax base” of those paying for fire protection services
- Accountability
 - Legally restricted funds for the provision of fire protection services, facilities and programs
- Equity
 - Property value bears no relationship to the provision of or demand for fire services
 - Patchwork of exemptions from property taxes and limitations on fair valuation (Save Our Homes) further distort and limit those properties that pay for fire services under ad valorem system
 - Fire assessments are driven by service costs and demand
 - All property fairly and reasonably pays for the availability and provision of fire protection services regardless of taxable value or available exemptions

Historical Demand Methodology*



GOVERNMENT SERVICES GROUP, INC.

- Court tested and approved
- Most widely adopted
- Historical demand is the driving factor
- Based on initial response; therefore, treats all calls equally
- One rate for residential structures regardless of size

*Methodology was upheld by the Fourth District Court of Appeals in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

Data Components



GOVERNMENT SERVICES GROUP, INC.

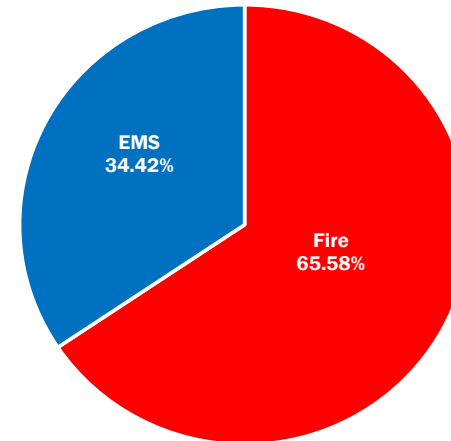
1. Service Delivery
 - ALS
 - Apparatus and fire flow available
 - 145,800 non-residential sq. ft. cap
 - Benefit area
 - Incorporated City of Eustis
2. Fire Assessable Budget
 - Fire vs. EMS expenditures
 - Develop 5-year assessable budget for fire protection services
3. Develop Cost Apportionment
 - Call/Incident Data
4. Develop Parcel Apportionment/Preliminary Assessment Roll
 - Ad Valorem Tax Roll Data
 - Building/Property Use
 - Dwelling Units
 - Square Footage

5-Year Fire Assessable Budget (FY 2021 through FY 2025)



GOVERNMENT SERVICES GROUP, INC.

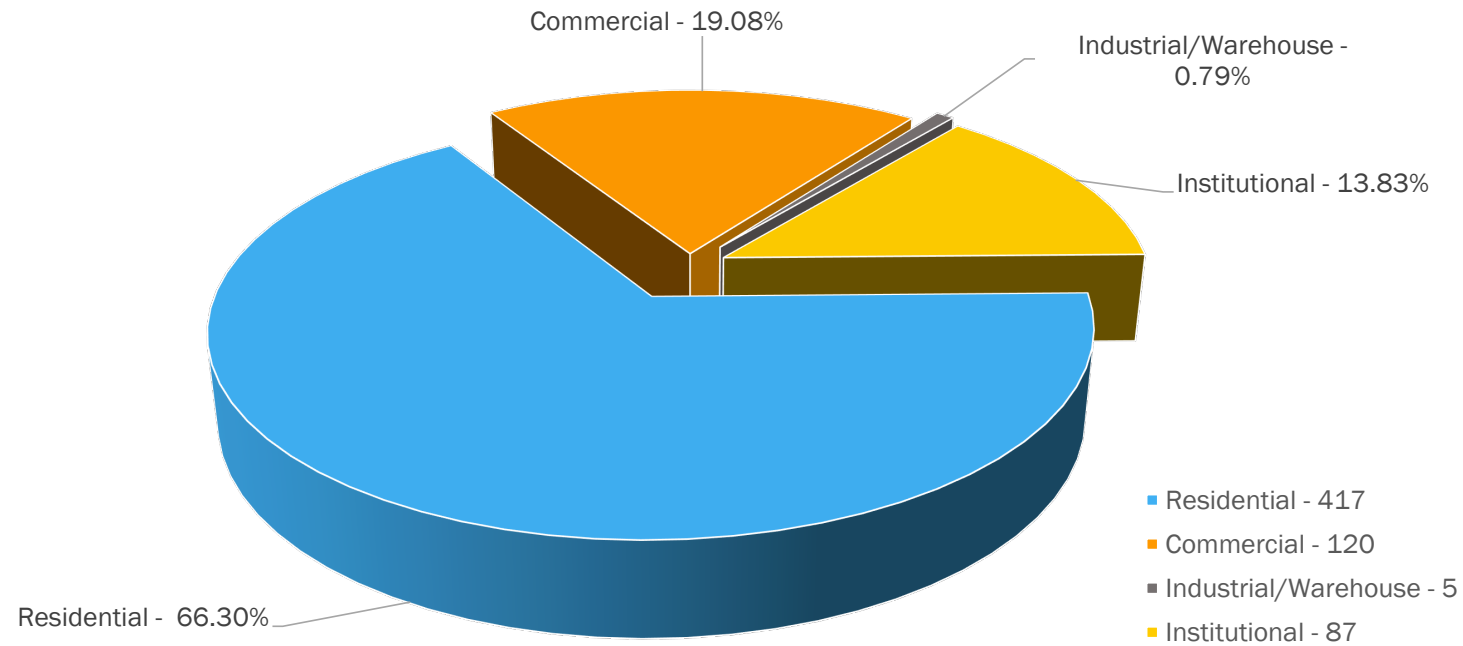
- 5-Year Average Assessable Expenditures – \$2,335,027
 - Utilized City's FY 2020-2021 Adopted
 - Removed EMS Costs
 - Applied annual increases
 - Expenditures – Revenues = Net Expenditures
 - Included Miscellaneous Assessment Expenditures
 - Study, Implementation and Annual Maintenance Costs
 - Collection Costs – Tax Collector and Property Appraiser
 - Statutory Discount
 - Net Assessable Expenditures



Cost Apportionment

Based on Fiscal Year 2019-20 Fire Call Data

Eustis Call Data Fiscal Year 2019-20



Parcel Apportionment



Category	Parcel Apportionment
Residential Includes Single Family, Multi-Family, and Mobile Homes	Dwelling Unit
Non-Residential Commercial Industrial/Warehouse Institutional	Square Footage (capped at 145,800 sq. ft.)

Apportionment Methodology: Based on Historical Demand for Fire Services

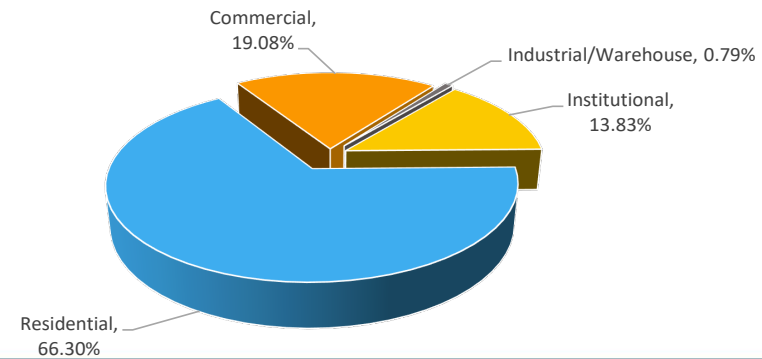
(Fiscal Year 2021-22)



GOVERNMENT SERVICES GROUP, INC.

Category	Total Fire Calls	Percentage of Calls	Percentage of Assessable Costs	Unit Counts (Dwelling Units and Square Footage)	Per Unit Rate
Single-Family Residential	417	66.30%	\$1,548,023	8,662	\$179.00
Commercial	120	19.08%	\$445,474	3,031,841	\$0.15
Industrial/Warehouse	5	0.79%	\$18,561	941,007	\$0.02
Institutional	87	13.83%	\$322,969	642,624	\$0.51
Total	629	100%	\$2,335,027		

Eustis Call Data Fiscal Year 2019-20



Rate Scenarios



GOVERNMENT SERVICES GROUP, INC.

	100%	75%	55.5%	41.5%	27.5%
Single Family Residential	\$179.00	\$135.00	\$100.00	\$75.00	\$50.00
Commercial	\$0.15	\$0.12	\$0.09	\$0.07	\$0.05
Industrial/Warehouse	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01
Institutional	\$0.51	\$0.38	\$0.28	\$0.21	\$0.14
Estimated Gross Revenue	\$2,335,027	\$1,751,270	\$1,295,940	\$969,036	\$642,132
Estimated Buy-Down	(\$276,489)	(\$206,834)	(\$152,750)	(\$114,514)	(\$76,681)
Government	\$49,194	\$37,477	\$27,960	\$20,922	\$14,286
Institutional	\$227,294	\$169,357	\$124,789	\$93,592	\$62,395
Estimated Net Certified Revenue	\$2,058,538	\$1,544,436	\$1,143,190	\$854,522	\$565,451
Estimated Net Realized Revenue (after statutory discount and collection costs)	\$1,914,440	\$1,436,326	\$1,063,167	\$794,706	\$525,870

Implementation Schedule

Key Tasks for Implementation Fiscal Year 2021-22



Event	Dates
Notice to Proceed with Implementation for Fiscal Year 2021-22	May 2021
First Reading of Fire Assessment Ordinance	June 3, 2021
Publish Notice of Fire Assessment Ordinance *at least 10 days prior to public hearing	By June 6, 2021
Adopt Fire Assessment Ordinance	June 17, 2021
Adopt Initial Assessment Resolution	June 17, 2021
Submit Assessment Roll to Property Appraiser for TRIM Notice	By July 30, 2021
Publish Notice of Public Hearing *at least 20 days prior to public hearing	August 16, 2021
Property Appraiser Mails TRIM Notices	August 16, 2021
Adopt Final Assessment Resolution *statutorily required prior to September 15, 2021	September 6-14, 2021
Certify Fire Assessment Roll to Tax Collector	By September 15, 2021 @ 5:00 p.m.
Tax Bills Mailed with Fire Assessment Charge	November 2021

Policy Direction



- Proceed with Implementation
- Rates
- Exemption Policy
 - Government Parcels
 - Institutional Tax-Exempt (non-government) Parcels*
 - Institutional uses include schools, hospitals, churches, dormitories, non-profit services, etc.
 - 2-prong test
 1. Must be wholly tax exempt;
 - and**
 2. Building must be of institutional use
- Schedule
- Other

*The importance of special assessments on non-governmental, tax exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) noting that religious organizations or entities owning developed real property that are exempt from ad valorem taxes but not from special assessments.

Non-governmental tax exemptions must be based upon a determination that such exemptions constitute a valid public purpose. The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants or membership, as well as the public in general, that otherwise might be required to be provided by the City. Such a finding would be the basis for a determination that such properties serve a legitimate public purpose or provided a public benefit that merited the City's funding of an exemption from the fire assessment.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.