### **RESOLUTION NO. 2017-21**

A RESOLUTION OF THE CITY COUNCIL OF VENICE, FLORIDA, RELATING TO THE DELIVERY AND FUNDING OF FIRE PROTECTION SERVICES AND FACILITIES WITHIN THE CITY: DETERMINING THAT CERTAIN REAL PROPERTY THEREIN IS SPECIALLY BENEFITED BY FIRE PROTECTION SERVICES FACILITIES: IMPOSING FIRE PROTECTION AND ASSESSMENTS AGAINST SUCH PROPERTY; APPROVING THE ASSESSMENT ROLL FOR THE FISCAL YEAR BEGINNING 2017: PROVIDING THE OCTOBER 1. METHOD OF COLLECTING THE ASSESSMENTS; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS: RATIFYING AND CONFIRMING THE INITIAL ASSESSMENT **RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.** 

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF VENICE, FLORIDA, AS FOLLOWS:

**SECTION 1. AUTHORITY.** This Resolution of the City of Venice, Florida is adopted pursuant to City Ordinance No. 2017-23 as codified in Chapter 66, Article VI of the Code of Ordinances for the City of Venice (the "Assessment Ordinance"), Sections 166.021, 166.041 and 197.3632, Florida Statutes, and other applicable provisions of law, and City Resolution No. 2017-16 (the "Initial Assessment Resolution").

**SECTION 2. DEFINITIONS AND INTERPRETATION.** This Resolution constitutes the Final Assessment Resolution as defined in 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. Unless the context indicates otherwise, words importing the singular number shall include the plural number and vice versa.

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

(A) The findings set forth in Section 1.04 of the Initial Assessment Resolution are incorporated herein by reference.

(B) On July 10, 2017, the City Council adopted the Initial Assessment Resolution which provided for the funding of fire protection services and facilities through the imposition of Fire Protection Assessments, approved the method of apportioning the Fire Protection Assessments among the real property that will be specifically benefited by the City's fire protection services and facilities, directed preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2017 ("Fiscal Year 2018"), established a public hearing to consider imposition of the Fire Protection Assessments and directed the provision of notices required by the Assessment Ordinance.

(C) Pursuant to Section 66-310 of the Assessment Ordinance, the City Council is required to confirm, modify or repeal the Initial Assessment Resolution, with such amendments as the City Council deems appropriate, after receiving comments or objections of interested parties.

(D) As required by the terms of the Assessment Ordinance and the Initial Assessment Resolution, notice of public hearing to consider adoption of this Final Assessment Resolution and imposition of the Fire Protection Assessment has been published and mailed to each affected property owner notifying such property owners of the opportunity to be heard. The proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively.

(E) The City Council conducted public hearings on August 21, 2017 and September 7, 2017, to consider adoption of this Final Assessment Resolution and imposition of the Fire Protection Assessment, and comments and objections of all interested persons have been heard and considered as required by law.

(F) The Assessment Roll has heretofore been filed at the offices of the City Clerk and made available for public inspection.

(G) The Tax Parcels included in the Assessment Roll are hereby found to be specially benefited by the provision of fire protection services and facilities. The benefits derived by each parcel of Assessed Property from the fire protection service and facilities funded through the Fire Protection Assessments exceed the amount of the Fire Protection Assessments levied and imposed against such parcels hereunder. The Fire Protection Assessment for any Tax Parcel

subject thereto does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel.

(H) The City Council hereby finds and determines that the Fire Protection Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the fire protection services and facilities provided by the City by fairly and reasonably allocating the Fire Protection Assessed Cost among specially benefited property.

(I) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels of Assessed Property derive a special benefit from the fire protection services, facilities, or programs to be provided or constructed and a legislative determination that the Fire Protection Assessment is fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(J) The Fire Protection Assessments contemplated hereunder are imposed by the City Council, 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.

#### SECTION 4. IMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The method of computing the Fire Protection Assessment set forth in the Initial Assessment Resolution is hereby approved.

(B) The Fire Protection Assessed Cost to be recovered through Fire Protection Assessments for Fiscal Year 2018 is \$4,210,000. Such Fire Protection Assessed Cost will be funded through the imposition of Fire Protection Assessments as provided herein. The balance of the costs associated with providing fire protection services and facilities shall be funded with other legally available funds of the City.

(C) Accordingly, a Fire Protection Assessment in the amount of \$93.92 per Tax Parcel for Tier 1, together with \$4.81 per EBU for Tier 2, is hereby levied and imposed against each Tax Parcel described in the Assessment Roll for Fiscal Year 2018.

(D) For Fiscal Years thereafter, the Fire Protection Assessments may be imposed at rates not to exceed \$187.84 per Tax Parcel for Tier 1 and \$9.63 per EBU for Tier 2 without further notice to affected property owners unless the circumstances described in Section 66-312(f) of the Assessment Ordinance apply.

(E) Such rates of assessment are hereby approved. Fire Protection Assessments in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll for Fiscal Year 2018.

(F) The Fire Protection 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 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. The lien shall be deemed perfected upon adoption of this Final Assessment Resolution and shall attach to the property on such date of adoption.

# SECTION 5. COLLECTION OF ASSESSMENTS AND APPROVAL OF ASSESSMENT ROLL.

(A) The Fire Protection Assessments for Fiscal Year 2018 and each Fiscal Year thereafter shall be collected pursuant to the Uniform Assessment Collection Act as described in Section 66-318 of the Assessment Ordinance, commencing with the tax bill to be mailed in November, 2017.

(B) The Assessment Roll for Fiscal Year 2018, which is on file with the City Clerk and incorporated herein by reference, is hereby approved.

(C) The Assessment Coordinator shall cause certification and delivery of the Assessment Roll for Fiscal Year 2018 to the Tax Collector by September 15, 2017. The Assessment Roll as delivered to the Tax Collector shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C, and the City Manager is authorized and directed to execute such certificate on behalf of the City.

(D) Upon adoption of the Annual Assessment Resolution for each Fiscal Year thereafter, the Assessment Coordinator shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(E) The amount of the Fire Protection Assessment billed to each owner of Assessed Property shall include a pro rata share of the costs and expenses associated with collection and administration of the Fire Protection Assessment each year, including any fees imposed by the Property Appraiser and Tax Collector and increases necessary to account for statutory early payment discounts. Such fees and expenses are reflected in the assessment rates approved hereunder.

**SECTION 6. RATIFICATION AND CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 7. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the determination of special benefit to the Assessed Property; the method of apportionment and assessment; the initial rate of assessment; the Maximum Assessment Rate; the Assessment Roll; and the levy and lien of the Fire Protection Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of the City Council's adoption of this Final Assessment Resolution.

**SECTION 8. SEVERABILITY.** If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

SECTION 9. CONSTRUCTION; EFFECTIVE DATE. This Resolution shall be

liberally construed to effect the purposes hereof and shall become effective immediately upon

adoption.

PASSED BY THE CITY COUNCIL OF THE CITY OF VENICE, FLORIDA THIS 7TH DAY OF SEPTEMBER, 2017.

# CITY COUNCIL OF THE CITY OF VENICE, FLORIDA

John W. Holic, Mayor

ATTEST:

Lori Stelzer, MMC, City Clerk

I, Lori Stelzer, MMC, City Clerk of the City of Venice, Florida, a municipal corporation in Sarasota County, Florida, do hereby certify that the foregoing is a full and complete, true and correct copy of an Ordinance duly adopted by the City of Venice Council, a meeting thereof duly convened and held on the 7th day of September, 2017, a quorum being present.

Witness my hand and the official seal of said City this 7th day of September, 2017.

Approved as to form:

David Persson, City Attorney

# APPENDIX A

# PROOF OF PUBLICATION

# APPENDIX B

# AFFIDAVIT OF MAILING

**BEFORE ME,** personally appeared the undersigned affiant, who after being duly sworn depose and say:

(1) Hector Rodriguez is Vice President of Globe Marketing Systems ("Globe").

(2) On or before July 20, 2017 Globe provided mailed notices on behalf of the City of Venice, Florida (the "City"), in accordance with Section 2.05 of City Resolution No. 2017-16 (the "Initial Assessment Resolution"), to each owner of real property within the City subject to the Fire Protection Assessment contemplated by the Initial Assessment Resolution, as reflected on, and at the addresses shown on, the real property ad valorem tax roll database maintained by the Sarasota County Property Appraiser.

(3) An exemplary form of such mailed notice is attached hereto.

# FURTHER AFFIANT SAYETH NAUGHT.

# Hector Rodriguez, affiant

# STATE OF FLORIDA COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_\_ day of August, 2017, by Hector Rodriguez. He is personally known to me or has produced \_\_\_\_\_\_ as identification and did take an oath.

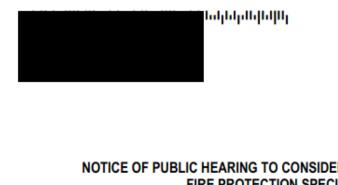
(SEAL)

Printed/Typed Name: \_\_\_\_\_ Notary Public-State of Florida at Large Commission Expires: \_\_\_\_\_



#### CITYOF 401 W. Venice Avenue (941) 486-2626 VENICE Venice, FL. 34285 Fax (941) 480-3031

July 20, 2017



# NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION AND COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS \*\*\*\*THIS IS NOT A BILL\*\*\*\*



Dear Property Owner:

The City of Venice (the "City") is in the process of establishing a supplemental 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 real property located within the City limits. The special assessments, if approved by the City Council, will be 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 will be shared equally among all tax parcels on a per parcel basis (Tier 1), and a portion of the remaining costs will be allocated in accordance with the value of improvements or structures associated with each parcel (Tier 2).

A public hearing will be held at 9:00 a.m. on August 21, 2017 in City Council Chambers at City Hall, 401 W. Venice Avenue, Venice, Florida 34285, to receive public comment on the proposed special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City within twenty days of this notice. If a person decides to appeal any decision made by the City Council 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. Persons with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk at least 48 hours in advance of the meeting at (941) 882-7390.

The total annual fire protection assessment revenue to be collected within the City for Fiscal Year 2018 is estimated to be \$4,210,000. The amount of the annual fire assessment imposed against each property is based on a two-tiered apportionment method whereby a portion of the City's annual fire department budget is allocated equally among all parcels on a per parcel

basis (Tier 1) and the remaining portion of the budget to be funded through the assessment is apportioned based on the value of structures on each parcel (Tier 2), measured in increments of \$5,000 each of which comprise an equivalent benefit unit ("EBU"). Undeveloped property is not subject to Tier 2. Information concerning the amount of the assessment proposed for the above-referenced parcel is included below.

Benefit Tier Tier 1	Assessment Unit Per Parcel	Applicable to All Parcels – Improved and Unimproved	Maximum Rate for FY 2018 \$93.92 Per Parcel	Maximum Potential Rate for each fiscal year thereafter \$187.84 Per Parcel	Assessment Units for this Parcel
Tier 2	Per \$5,000 of Structure Value, rounded down to nearest \$5,000 (EBU)	Improved Parcels	\$4.81 Per EBU	\$9.63 Per EBU	20

The maximum annual fire protection assessment for the above parcel for Fiscal Year 2018 is \$190.12. For fiscal years after 2018, the maximum annual fire protection assessment which may be imposed without further notice is \$380.44.

The special assessment is an annual assessment which will continue from year to year. For Fiscal Year 2018 and each year thereafter, the assessment will be collected by the Sarasota County Tax Collector pursuant to the tax bill collection method authorized by Section 197.3632, Florida Statutes, commencing in November, 2017. The annual assessment amount will include expenses incurred by the City in administering and collecting the assessment including 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. Florida law provides that failure to pay the assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire protection assessment, please contact the Finance Department at (941) 882-7421, Monday through Friday between 8:00 a.m. and 4:00 p.m.

# \*\*\*\*\*DO NOT SEND PAYMENT - THIS IS NOT A BILL\*\*\*\*\*

# **APPENDIX C**

# CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the City Manager of the City of Venice, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Sarasota County Tax Collector by September 15, 2017.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Sarasota County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of September, 2017.

CITY OF VENICE, FLORIDA

By:\_\_\_\_\_

City Manager