

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 AND FACILITIES; IMPOSING FIRE PROTECTION ASSESSMENTS AGAINST SUCH PROPERTY; APPROVING THE ASSESSMENT ROLL FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017; PROVIDING THE METHOD OF COLLECTING THE ASSESSMENTS; APPROVING THE METHOD OF APPORTIONING THE ASSESSMENTS AMONG BENEFITTED PROPERTY; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; AMENDING, 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) 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, described 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.

(B) 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.

(C) 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.

(D) 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.

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

(F) 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.

(G) 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.

(H) 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.

(I) 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. APPORTIONMENT METHDOLOGY.

(A) The City Council has considered the Assessment Study, including the addendum thereto dated September 1, 2017, a copy of which is attached hereto as Appendix D and incorporated herein by reference (the "Addendum").

(B) The Addendum describes a credit against the Structure Value attributed to Tax Parcels comprising condominium units for the Tier 2 component of the Fire Protection Assessment, resulting in a reduction in the number of Tier 2 EBUs attributed to such parcels.

(C) As set forth in the Addendum, the credit results in a 24.87% reduction in the Structure Value utilized to calculate the number of EBUs assigned in the Tier 2 component of the Fire Protection Assessment imposed against Tax Parcels comprising condominium units.

(D) Such credit represents a reasonable and logical approach to addressing the specific circumstances and parcel configuration present in the City (whereby approximately 45% of all Tax Parcels are condominiums), based upon available data. The credit shall be applied to the Tier 2 component of the Fire Protection Assessment for condominium parcels and shall be reflected in the amount of the assessment set forth in the Assessment Roll for such parcels.

(E) Any revenue shortfall resulting from application of the credit for Fiscal Year 2018 shall be funded by legally available revenues of the City other than the Fire Protection Assessment, and the Fire Protection Assessment imposed against non-condominium Tax Parcels for such Fiscal Year shall not be increased to in order to compensate for such shortfall.

(F) The apportionment methodology set forth in the Assessment Report, including the method for calculating the Tier 2 component of the Fire Protection Assessment for condominium units as described in the Addendum, is hereby approved and adopted.

SECTION 5. IMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The City hereby determines to fund approximately 50% of its fire department budget for Fiscal Year 2018 through the Fire Protection Assessment, such that the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments for such Fiscal Year is \$3,797,000. 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.

(B) 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.

(C) 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.

(D) 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.

(E) 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 6. 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 7. AMENDMENT, RATIFICATION AND CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.

(A) Section 1.04 of the Initial Assessment Resolution is hereby amended and restated in its entirety as follows:

"SECTION 1.04. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The City is authorized by Sections 166.021 and 197.3632 Florida Statutes, to impose and collect special assessments, sometimes referred to as non-ad valorem assessments, to fund municipal services and facilities, including fire protection.

(B) The City has historically funded fire protection services primarily through ad valorem taxes and other revenues available for that purpose in the City's general fund. The City Council is considering the imposition and collection

of special assessments as an alternative revenue source for funding all or a portion of the City's annual fire protection budget. Fire Protection Assessments are a more stable and dependable revenue source than ad valorem taxes which can vary widely from year to year based on the market for real property, the local and national economy, and other factors beyond the control of the City.

(C) The constant preparedness to provide fire protection services, facilities and programs possesses a logical relationship to the use and enjoyment of real property by: (1) protecting the value of Structures through the continual availability of fire control and provision of fire protection and associated rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of real property; (3) lowering the cost of property and/or fire insurance by the presence of a professional and comprehensive fire protection and associated rescue program within the City; (4) providing protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire incidents, sometimes occurring on unimproved property, with the potential to spread and endanger the value, Structures and occupants of nearby property, thereby limiting liability.

(D) The City Council has carefully considered the Assessment Study which describes an apportionment methodology based upon the benefit conveyed through the availability of fire protection service provided by the City to all parcels (improved and unimproved), and an additional benefit that this availability of service provides to improved property by the protection from the loss of the Structures on improved parcels through the ability to obtain insurance at attractive rates and the ability of the City to respond to and suppress a fire.

(E) Readiness to serve apportionment is based upon the premise that real property receives a substantial benefit from the mere presence and availability of on-call fire protection services and facilities. Such benefit is independent of, and enjoyed even in the absence of, a call or need for actual service. A given Tax Parcel is benefited over time by that availability alone, even when that Tax Parcel does not generate a call for service, through increased value and marketability, heightened use and enjoyment of the property, and reduced insurance premiums.

(F) All Tax Parcels, developed and undeveloped, are benefited by the mere availability of fire protection services. Such benefit is independent of, and realized even in the absence of, a call or need for actual service. The benefits include:

- (1) Continuous availability of immediate response to fire.
- (2) Provision of first responder medical aid to protect the life and safety of occupants.
- (3) Enhanced property value, marketability of and/or ability to develop property.
- (4) Protection against the spread of fire to neighboring parcels, thereby limiting and containing liability.
- (5) Increased use and enjoyment of the parcel derived from continual and immediately available comprehensive fire protection service should the need arise.
- (6) Enhanced marketability and value of the parcel when compared to a similarly configured parcel for which fire protection services are unavailable.

(G) Individual Tax Parcels are the constituent units which comprise the physical environment of the City as a whole. The parcels, in the aggregate, define the geography of the City and establish the service area within which the City must ensure preparedness and readiness to serve. The parcel composition as a whole is a primary factor, together with policy decisions regarding service levels, which determines the size and scope of the fire department and therefore the annual costs incurred in maintaining continual readiness to serve the community.

(H) The mere availability of fire protection services and facilities benefits each parcel because each contributes to a common burden placed upon City services, facilities and resources collectively created by individual parcels whether a fire event occurs or not. Fundamentally, the existence and presence of each parcel within the City creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide fire protection and associated services and facilities for all parcels.

(I) The Fire Department maintains fire protection resources at a level that provides a continual condition of readiness to respond to calls for service throughout the City at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to property type, size, location or any other factors specific to the property requiring service.

(J) As described above, the annual Fire Department budget is determined through policy decisions regarding desired levels of service and the expenses incurred in maintaining constant readiness and availability (such as minimum or base level personnel staffing, electricity and utility costs and other expenses which are generally static across budgetary cycles) to the parcels as a

whole which do not vary according to or in proportion with characteristics of a given parcel. Accordingly, all parcels benefit in substantially equal measure from the availability benefits associated with Tier 1, and the costs allocated to the Tier 1 benefit pool may be apportioned among all such parcels on an equal, per parcel basis.

(K) In addition to the Tier 1 benefits conferred upon all parcels in the City, the following Tier 2 benefits are additionally conferred upon improved parcels:

(1) The ability to obtain property and/or fire insurance and obtain that insurance at attractive rates because of the availability of fire protection services, and

(2) Protection against loss of Structures provided by the availability of fire suppression service provided by the City and the avoidance of replacement costs (either through direct replacement by the property owner or heightened insurance premiums which may result from claims).

(L) The benefit of protection against loss of Structures varies among improved properties in direct proportion to the Structure Value. The variance in benefit from property to property is analogous to fire or property insurance wherein the annual premium associated with the policy is informed in substantial part by the value of the assets covered under the policy. The insurance analogy is particularly appropriate in that fire protection services are themselves a form of insurance and may be thought of as the first line of insurance for most properties and the sole or primary source of insurance for uninsured or underinsured properties.

(M) The protection from the loss of the Structures due to fire is best represented by the protection from the loss of the investment in the Structure(s) or the avoidance of the cost of replacing the Structure(s) on the property. Since the Tier 2 benefits are conferred to properties improved with Structures and pertain to protection against loss of Structure Value and avoidance of replacement costs, the benefits associated with Tier 2 are allocated to that cost pool by the proportion of total Structure Value to total just value within the City. This approach to benefit cost allocation reasonably excludes land value from consideration because the land itself and any value associated therewith remains even in the event of a total fire loss for all Structures on the parcel, and is consistent with and reasonably related to the Tier 2 premise of the benefit conveyed by protection against loss of Structures.

(N) The balance of costs to be recovered through the special assessment are allocated to Tier 1 which, as described above, are imposed on an equal, per parcel basis since each parcel, developed and undeveloped, contributes equally to the common burden placed upon City services, facilities and resources in and benefits in substantially equal measure from the uniform response readiness and level of service provided by the Fire Department.

(O) Accordingly, the apportionment methodology described in the Assessment Study and adopted herein recognizes two tiers of benefit: Tier 1, the simple availability of fire protection service which is available equally without discrimination to all Tax Parcels of all types within the City by virtue of the continued state of readiness to provide fire protection service that is maintained by the City, and Tier 2, the protection from the loss of Structures on the property provided by the availability of fire protection service by the ability to obtain fire

insurance, and the continued state of readiness maintained by the City so that when actual calls for service are received the City can provide fire suppression service to protect property owners from the loss of Structures on their property.

(P) The actual investment or replacement cost of the Structure(s) on the Tax Parcels in the City is not readily available and would require inordinate resources to determine and maintain over time. However, Structure Value is the best data reasonably available as a surrogate representation of the relative investment or replacement cost of Structures on each Tax Parcel in the City, and provides a logical basis for apportioning the relative benefits and costs associated with fire protection services and facilities among improved real property.

(Q) Apportionment based in part upon the value of improvements protected inherently addresses the higher and proportionate benefit accruing to properties facing potentially greater financial loss in the event of fire incident and is a direct and logical means to allocate the costs and benefits of fire protection services and facilities associated with Tier 2.

(R) Besides cost and efficiency advantages associated with relying upon a publicly maintained database for apportionment metrics, a methodology utilizing Structure Value is advantageous because it is uniform across all Tax Parcels in its application of value as a proxy for measuring and allocating the relative benefit conveyed to each improved Tax Parcel. Tax Parcels with similar Structure Value are assessed with proportionate fairness, and the methodology provides an internal system of controls which is self-correcting in that valuation may change over time according to improvements, redevelopment, market conditions and other factors and such changes in value will be recognized as the

City prepares the Assessment Roll for the forthcoming Fiscal Year in accordance with the latest valuation data.

(S) Utilizing Structure Value as one factor among several considered in a given methodology is fair, reasonable and equitable since the resulting assessments form a logical valuation base against which the special benefits and costs may be multiplied or determined.

(T) The apportionment methodology is based in part upon data obtained by the City through reference to the real property database maintained by the Property Appraiser in the normal course of performing his or her constitutional responsibilities. The database indicates the number of Tax Parcels within the City and each Tax Parcel's status as improved or unimproved. The number of Tax Parcels is updated by the Property Appraiser as properties within the City are developed, combined, split or subdivided. Therefore, the fire assessments will be essentially self-correcting as the Assessment Roll is updated each year and unimproved Tax Parcels upon which Structures have been constructed are reclassified as improved Tax Parcels and the assessment associated therewith is adjusted accordingly. This data can be accessed from year to year without extraordinary effort or cost to the City and provides a stable, reliable, reasonably accurate and cost effective basis for annual administration and updating of the assessment program.

(U) Use of such publicly maintained data avoids duplication of efforts and the ongoing expenses associated with the City developing and maintaining apportionment metrics on its own, thereby resulting in cost-efficient administration. The City avoids expending substantial resources in determining the factors upon which the methodology is based and administered over time

because it relies upon data available from the Property Appraiser, at no additional cost to the Property Appraiser.

(V) In preparing the Assessment Study, Stantec Consulting Services, Inc. conducted extensive interviews with City staff, participated in public workshops and meetings with the City Council to discuss the Fire Protection Assessments and alternative funding scenarios, identified cost requirements for the provision of fire protection services, and reviewed the City's current and prior year budget information related to the provision of fire protection services and facilities. Emergency medical services ("EMS") are provided by Sarasota County and funded by a municipal service taxing unit established by the County. No EMS services are provided by the City of Venice and no EMS costs are included in the amount to be assessed hereunder, as required by Florida law.

(W) The City is not required to fully fund any given essential service or improvement cost through a special assessment. So long as the application of funds is for a public purpose and funds are legally available, the City may determine to fund all or a portion of an essential service or improvement, such as fire protection services and facilities, with general fund or other legally available revenues. The determination as to whether to contribute such other legally available revenues, and how much to contribute, lies solely in the discretion of the City Council.

(X) Stated in the alternative, there is no requirement that the City impose an assessment for the maximum amount of the budget which can be funded by special assessments. The City Council may annually determine as a matter of public policy and tax equity to impose Fire Protection Assessments at a rate less than necessary to fund all or any specific portion of the Fire Protection

Assessed Cost. Costs incurred in providing fire protection services and facilities not otherwise funded through Fire Protection Assessments may be paid with general fund or other legally available revenues. Such legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part to one tier or class of any budget allocation or expense, or in any combination thereof, and maintain the validity of the apportionment. The flexibility is implemented through a policy and legislative determination employed through careful adherence to case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the City Council. However, in no event shall any annual rate of Fire Protection Assessment exceed that previously noticed to the affected land owners without further notice and public hearing pursuant to the Assessment Ordinance.

(Y) The findings and legislative determinations contained herein are premised upon information, input, analysis and review from City staff, officials and experts, and public comment, as well as careful consideration by the City Council. A combination of the foregoing yields a reasoned apportionment methodology premised upon the two distinct tiers or classes of apportionment allocation described herein. The two tiers, when used together, provide a powerful, flexible and equitable means for the City to fairly and reasonably allocate assessable benefits and costs among Assessed Property in the City.

(Z) The apportionment among Tax Parcels of all or a portion of the City's annual budget for fire protection services, facilities and programs necessary for providing the continual readiness to provide fire protection is hereby determined

to be a fair and reasonable means to annually allocate and share the benefits and costs associated therewith.

(AA) The benefits derived from fire protection services, facilities and programs as to each Tax Parcel subject to the Fire Protection Assessments equal or exceed the amount of the special assessments levied and imposed hereunder. The Fire Protection Assessment for any Tax Parcel within the City in employing such an approach also does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel so assessed within the City.

(BB) The City Council hereby finds and determines that the Fire Protection Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding fire protection services and facilities by fairly and reasonably allocating a portion of the costs associated therewith among specially benefited property."

(B) As amended hereunder, the Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 8. 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 9. 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 10. 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 ____ 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 ____ day of September, 2017, a quorum being present.

Witness my hand and the official seal of said City this ____ day of _____, 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.

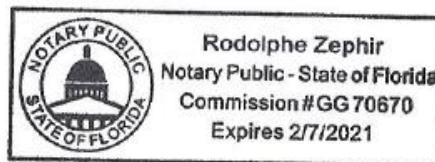

Hector Rodriguez, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 18th day of August, 2017, by Hector Rodriguez. He is personally known to me or has produced Florida Driver License as identification and did take an oath.

(SEAL)


Printed/Typed Name: Rodolphe Zephir
Notary Public-State of Florida at Large
Commission Expires: 2/7/2021





CITY OF VENICE

401 W. Venice Avenue
(941) 486-2626

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******

CITY OF VENICE PARCEL NO.: 0175 [REDACTED]
[REDACTED] VENICE, FL 34285

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	Assessment Unit	Applicable to	Maximum Rate for FY 2018	Maximum Potential Rate for each fiscal year thereafter	Assessment Units for this Parcel
Tier 1	Per Parcel	All Parcels – Improved and Unimproved	\$93.92 Per Parcel	\$187.84 Per Parcel	1
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

APPENDIX D
ADDENDUM TO ASSESSMENT REPORT