

**SUMTER COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY**

SUBJECT: Schedule Public Hearing for August 28, 2011 at 5:00 p.m. for Adoption of Sumter MSBU Annual Fire Assessment Rate and Resolution. (Staff recommends approval).

REQUESTED ACTION: **Approve**

Work Session (Report Only) **DATE OF MEETING:** 8/14/2012
 Regular Meeting Special Meeting

CONTRACT: N/A Vendor/Entity: _____
Effective Date: _____ Termination Date: _____
Managing Division / Dept: _____

BUDGET IMPACT: \$250 Legal Advertisement
 Annual **FUNDING SOURCE:** Sumter Fire District
 Capital **EXPENDITURE ACCOUNT:** 182-182-522-4911
 N/A

HISTORY/FACTS/ISSUES:

Sumter County Fire Assessment MSBU (Municipal Service Benefit Unit) programs have been in existence since 1999. Funds collected through the assessment program are allocated for fire services. The assessment program was established with two MSBU districts (Sumter County Fire Department and The Villages Public Safety) in order to give the Sumter County Board of County Commissioners (BOCC) the ability to establish different rates based on each MSBU's funding needs.

Every year an annual rate resolution public hearing (for each MSBU) must be held prior to the BOCC adopting each resolution. To comply with advertisement deadlines and Florida State Statute regulations, staff is requesting the BOCC set the public hearing for August 28, 2012 at 5:00 p.m. The public hearings will be held at the Colony Cottage Regional Recreation Center, 510 Colony Blvd., Parlor Room, The Villages, FL 32162.

During these public hearings the BOCC will adopt the Annual Rate Resolution, establishing the annual fee, and adopt the annual assessment roll. Based on the Initial Assessment Resolution (adopted in 2006) the annual assessment rate maximum is currently \$125. Staff is recommending the BOCC keep last year's annual rate of \$106 per improved parcel. This rate has been in effect since FY 2009/10.

[To Be Published on August 18, 2012]

**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS
IN THE SUMTER COUNTY FIRE DISTRICT**

Notice is hereby given that the County Commission of Sumter County (the "County") will conduct a public hearing to regarding the imposition of annual fire rescue special assessments for the provision of fire rescue services within the incorporated and unincorporated areas of Sumter County that constitute the boundaries of the Sumter County Fire District. At the conclusion of the public hearing, the County Commission will consider adopting the annual assessment resolution for the Sumter County Fire District which: (1) confirms or amends the Assessment Roll for Sumter District, (2) imposes the Fire Rescue Special Assessment against improved property therein, and (3) orders certification of the Assessment Roll to the Sumter County Tax Collector for collection of the Special Assessments on the tax bill in November, 2012

The hearing will be held at 5:00 P.M. on August 28, 2012, at the Colony Cottage Regional Recreation Center, 510 Colony Blvd., Parlor Room, The Villages, FL 32162, for the purpose of receiving public comment on the proposed assessment. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within twenty (20) days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Clerk's Office at (352) 569-6600, at least seven (7) days prior to the date of the hearing.

The annual Special Assessment will be imposed upon each tax parcel of improved property and is estimated to be between \$106.00 and a maximum of \$125.00 annually in order to share certain fixed costs required to be expended for readiness to serve, regardless of the occasion of fire rescue incidents or calls.

Copies of the County's Procedural Assessment Ordinance (Ordinance No. 07-020), the preliminary rate resolution and the preliminary assessment roll are available for inspection at the office of the County Administrator in The Villages Sumter County Service Center, 7375 Powell Road, Wildwood, FL 34785.

The assessments will be collected by the Sumter County Tax Collector on the ad valorem tax bill to be mailed in November 2012, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the County Administrator's Office at (352) 689-4435, Monday through Friday between 8:00 AM and 5:00 P.M.

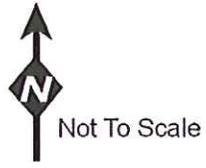
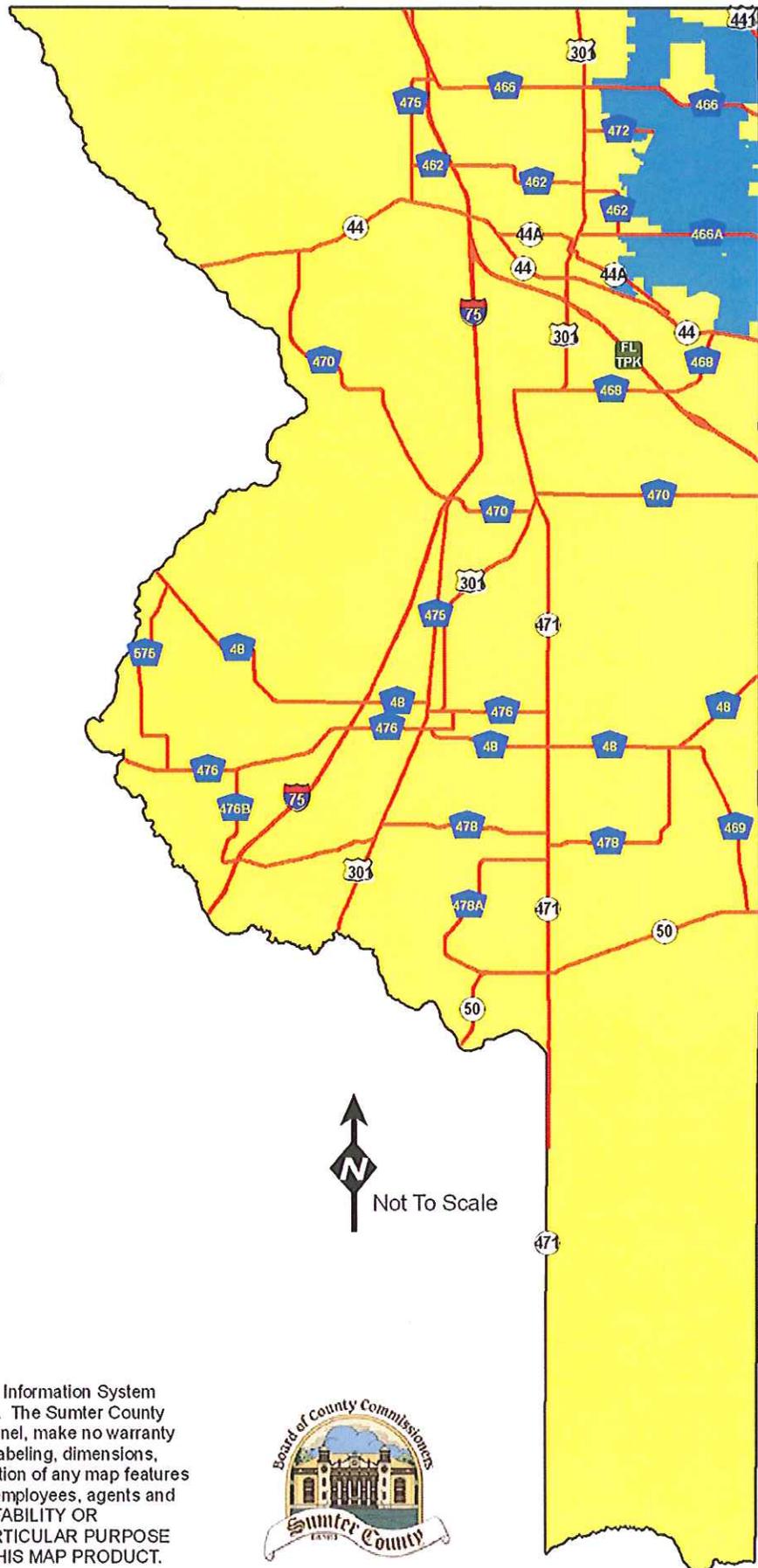
[INSERT MAP OF THE SUMTER COUNTY FIRE DISTRICT]

**COUNTY COMMISSION
SUMTER COUNTY, FLORIDA**

Legend

Fire Assessment Map

-  Sumter MSBU
-  Villages MSBU



This map product was prepared from a Geographic Information System established by the Sumter County GIS Department. The Sumter County GIS Department, its employees, agents and personnel, make no warranty to its accuracy, and in particular its accuracy as to labeling, dimensions, contours, property boundaries or placement or location of any map features thereon. The Sumter County GIS Department, its employees, agents and personnel MAKE NO WARRANTY OF MERCHANTABILITY OR WARRANTY FOR FITNESS OF A USE FOR A PARTICULAR PURPOSE EXPRESSED OF IMPLIED WITH RESPECT TO THIS MAP PRODUCT.

Independent verification of all data contained on this map product should be obtained by any user of this map.

Date Prepared: Aug. 2, 2010

SUMTER COUNTY, FLORIDA

=====

**FIRE RESCUE SERVICES ASSESSMENT
ANNUAL ASSESSMENT RATE RESOLUTION**

=====

SUMTER COUNTY FIRE DISTRICT

=====

ADOPTED: AUGUST 28, 2012

TABLE OF CONTENTS

	PAGE
SECTION 1. AUTHORITY.....	3
SECTION 2. DEFINITIONS	3
SECTION 3. FINDINGS	6
SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS	11
SECTION 5. APPROVAL OF ASSESSMENT ROLL.....	11
SECTION 6. COLLECTION OF ASSESSMENTS	12
SECTION 7. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.	12
SECTION 8. SEVERABILITY.	12
SECTION 9. EFFECTIVE DATE	12
APPENDIX A PROOF OF PUBLICATION	
APPENDIX B FORM OF CERTIFICATION TO NON-AD VALOREM ASSESSMENT ROLL	

DRAFT 8/11/12

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SUMTER COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE INCORPORATED AND UNINCORPORATED AREA OF SUMTER COUNTY, FLORIDA; RATIFYING AND CONFIRMING THE LEGISLATIVE DETERMINATIONS AND APPOINTMENT METHODOLOGY PROVIDED FOR IN THE INITIAL ASSESSMENT RESOLUTION FOR THE SUMTER COUNTY FIRE DISTRICT; DETERMINING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITED BY THE FIRE RESCUE SERVICES AND APPROVING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE SUMTER COUNTY FIRE DISTRICT THAT WILL BE SPECIALLY BENEFITED THEREBY; IMPOSING FIRE RESCUE ASSESSMENT AGAINST ASSESSED PROPERTY; APPROVING THE ASSESSMENT ROLL; PROVIDING THE METHOD OF COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SUMTER COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 2007-020 (the "Ordinance"); the Initial Assessment Resolution for the Sumter Fire District, adopted July 25, 2006 (as ratified and confirmed by the Final Assessment Resolution adopted on August 26, 2006 in the "Initial Assessment Resolution"); Sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This resolution constitutes the Annual Assessment Resolution as defined in the Ordinance and the Initial Assessment Resolution. All capitalized words and terms not otherwise defined herein shall have

the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

“Assessed Property” means all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the fire rescue services, programs or facilities identified in the Initial Assessment Resolution or a subsequent Preliminary Rate Resolution.

“Code Descriptions” mean the descriptions listed in the Fixed Property Use Codes and the descriptions listed in the DOR Code used by the Property Appraiser in categorizing Tax Parcels on the Tax Roll.

“County” means Sumter County, Florida.

“Developed Property” means Tax Parcels that the Property Appraiser has assigned a DOR Code or categorization indicating the Tax Parcel is improved entirely or in part with Buildings.

“DOR Code” means a property use code regime established in Rule 12D-8.008, Florida Administrative Code, or its successor in function, assigned by the Property Appraiser to Tax Parcels on the Tax Roll.

“Fire Rescue Assessment” or “Assessment” means a special assessment lawfully imposed by the BOCC against Assessed Property to fund all or any portion of

the cost of the provision of fire rescue 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 Rescue Assessed Cost” means the amount determined by the BOCC to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property.

“Fixed Cost Apportionment” means the apportionment of certain fixed cost components of the county’s fire rescue program among all Tax Parcels of Developed Property pursuant to the apportionment methodology described in Section 3 of this Annual Assessment Resolution, and the Initial Assessment Resolution.

“Institutional Property” means those Tax Parcels with a Code Description designated as "Institutional" in the DOR Code.

“Sumter County Fire District” means the area located within the boundaries of Sumter County, less and except the area encompassed by the Villages Fire District.

“Tax Parcel” means a parcel of property located within the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

“Undeveloped Property” means Tax Parcels that the Property Appraiser has assigned a DOR Code or categorization indicating the Tax Parcel is vacant or not improved with Buildings.

“Villages Fire District” means that area of Sumter County described in County Ordinance No. 99-17, as amended.

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

(A) Fire rescue services possess a logical relationship to the use and enjoyment of improved property and convey a special benefit to such property, by: (1) protecting the value of the improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the County; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

(B) The combined fire control and first response Emergency Medical Services of the County under its existing consolidated fire rescue program enhances and strengthens the relationship of such services to the use and enjoyment of Buildings within improved parcels of property within the areas served by the County.

(C) It is fair and reasonable to use the DOR Code, Code Descriptions and other categorizations by the Property Appraiser in determining the apportionment method for the Fire Rescue Assessments because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and existence of Building improvements within the County, and (2) the Tax Roll database is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Assessment of Collection Act.

(D) Apportioning certain fixed cost components of the fire rescue program among Developed Property based upon the continuous necessity to maintain a readiness to serve is fair and reasonable and proportional to the special benefit received.

(E) Apportioning the Fire Rescue Assessed Cost among Developed Property on a Tax Parcel basis reasonably avoids cost inefficiency and unnecessary administration, and employs the Fixed Cost Apportionment which is a fair and reasonable method of apportionment based upon the equal sharing of certain fixed cost components of the fire rescue program which are necessary to be continuously ready to provide fire rescue services.

(F) In developing a recurring revenue source to fund the fixed cost component of the fire rescue program, the size or the value of Developed Property does

not determine the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a building and the requirement that the County continually maintain a level of readiness to provide fire rescue services.

(G) The suppression of fire on Undeveloped Property primarily benefits the buildings within the adjacent Developed Property by the containment of the spread of fire rather than the preservation of the Undeveloped Property. Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Cost to Undeveloped Property.

(H) Institutional Property, exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels of Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessment shall be imposed upon a parcel of Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law.

(I) Upon the imposition of a Fire Rescue Assessment for fire rescue services, facilities, or programs against Assessed Property located within the boundaries of the Sumter County Fire District, the County shall provide fire rescue services to such

Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by legally available revenues other than Fire Rescue Assessment proceeds.

(J) Each Tax Parcel of Assessed Property located within the boundaries of the Sumter County Fire District will be specially benefited by the County's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against each such Tax Parcel.

(K) Pursuant to Section 2.08 of the Ordinance, the County is required to adopt an Annual Assessment Resolution establishing the rate of the Fire Rescue Assessment to be imposed in the upcoming Fiscal Year and approving the Assessment Roll for the upcoming Fiscal Year.

(L) The Assessment Roll has heretofore been filed and made available for public inspection at the office of the County Administrator.

(M) Pursuant to Section 2.05 of the Ordinance, the County has published a notice of a public hearing notifying property owners of the opportunity to be heard with respect to the Board's adoption of this annual assessment resolution and establishment of the fire rescue assessment amount for assessed property within the Sumter County Fire District. Proof of publication is attached hereto as Appendix A.

(N) A public hearing has been duly held and comments and objections of all interested persons have been heard and considered as required by law.

(O) The parcels of Assessed Property described in the Assessment Roll are hereby found to be specially benefited by the provisions of fire rescue services, facilities and programs as described or referenced herein.

(P) The benefits derived from the fire rescue services facilities and programs contemplated herein exceed the cost of the Fire Rescue Assessments to be levied and imposed hereunder. The assessment for any Tax Parcel does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel subject to the Assessment.

(Q) For the fiscal year beginning October 1, 2012, the estimated Fire Rescue Assessed Cost to be assessed consistent with the Fixed Cost apportionment is \$1,816,427. The estimated Fire Rescue Assessment to be assessed to the benefited parcels to generate the estimated Fire Rescue Assessed Cost for the Sumter County Fire District is hereby established in the amount of \$ 106.00 for each Tax Parcel of Developed Property.

(R) The Board hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the Fire Rescue Assessed Cost by fairly and reasonably allocating the cost to specially benefited property.

(S) Adoption of this Annual Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Initial Assessment Resolution from the fire rescue services, facilities and programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the benefit thereof.

(T) The Legislative determinations and apportionment methodology provided for in the Initial Assessment Resolution are hereby ratified and confirmed.

SECTION 4. IMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the Assessment Roll are hereby levied and imposed on all parcels of property described in such Assessment Roll for the Fiscal year beginning October 1, 2012.

(B) Fire Rescue Assessments shall constitute a lien upon 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.

SECTION 5. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll, which is on file with the County Clerk and incorporated herein by reference, is hereby approved. The Assessment Roll as herein approved shall be delivered to the

Tax Collector for collection using the tax bill collection method described in Section 3.01 of the Ordinance. 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 B.

SECTION 6. COLLECTION OF ASSESSMENTS. The Fire Rescue Assessments shall be collected pursuant to the Uniform Assessment Collection Act as provided for in Section 3.01 of the Ordinance and shall be increase as necessary to account for the maximum discount for early payment or non ad valorem assessments on the same bill as ad valorem taxes .

SECTION 7. EFFECT OF ANNUAL ASSESSMENT RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein, unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of the Board's adoption of this Annual Assessment Resolution.

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

SECTION 9. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 28th day of August 2012.

**BOARD OF COUNTY COMMISSIONERS
OF SUMTER COUNTY, FLORIDA**

(SEAL)

By: _____
Garry Breeden, Chairman

ATTEST:

Clerk

DRAFT 8/7/12

APPENDIX A

AFFIDAVIT OF PUBLICATION

DRAFT 8/7/12

[Insert actual proof of publication provided by Daily Sun]

DRAFT 8/7/12

APPENDIX B

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

DRAFT 8/7/12

APPENDIX B

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that I am the Chairman of the Sumter County Board of County Commissioners, or authorized agent of Sumter County, Florida ("County"); as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the Sumter County Fire District for Fire Rescue Services ("Non-Ad Valorem Assessment Roll") 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 Sumter County Tax Collector by September 15, 2012.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Sumter County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 28th day of August 2012.

SUMTER COUNTY, FLORIDA

By: _____
Garry Breeden, Chairman