SUMTER COUNTY, FLORIDA

FIRE RESCUE SERVICES ASSESSMENT
ANNUAL ASSESSMENT RATE RESOLUTION

SUMTER COUNTY FIRE DISTRICT

ADOPTED: SEPTEMBER 14, 2010

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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; RATIFING AND CONFIRMING THE LEGISLATIVEDETERMINATIONS 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 RESCURE 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 tax parcels located within the Sumter County Fire District which are subject to the Fire rescue Assessment imposed hereunder. .

"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 the special assessment imposed hereunder in order to fund the fire rescue assessed cost.

"Fire Rescue Assessed Cost" means that portion of the total annual cost of provided to fire rescue services, facilities and programs to be paid for by fire rescue assessments.

"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. 98-17, 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 covey 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 whose use is 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 Assessment Coordinator 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 here to 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, 2010, the estimated Fire Rescue Assessed Cost to be assessed consistent with the Fixed Cost apportionment is $1,760,337. The estimated Fire Rescue Assessments to be assessed and apportioned among the benefited parcels to generate the estimated Fire Rescue Assessed Cost for the Sumter County Fire District are herby established in the amount of $ 106.00 for each Tax Parcel of Developed Property.

(R) The Board here by 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 herby levied and imposed on all parcels of property described in such Assessment Roll for the Fiscal year beginning October 1, 2010.

(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 low, 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 14Th day of September 2010.

BOARD OF COUNTY COMMISSIONERS
OF SUMTER COUNTY, FLORIDA

(SEAL)

By: _____
Doug Gilpin, Chairman

ATTEST:

_____
Clerk

APPENDIX A

AFFIDAVIT OF PUBLICATION

[Insert actual proof of publication provided by Daily Sun]

APPENDIX B

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

APPENDIX B

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners, or authorized agent of Sumter County, Florida (the "County"); as such I have satisfied myself hat all property included or includable on the non-ad valorem assessment roll for the Sumter County Fire District for Fire Rescue Services (the "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 descried Non-Ad Valorem Assessment Roll will be delivered to the Sumter County Tax Collector by September 15, 2010.

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 14th day of September 2009.

SUMTER COUNTY, FLORIDA

By: _____
Doug Gilpin, Chairman