

RESOLUTION NO. 2024-R-10

A RESOLUTION OF THE CITY OF EDGEWATER, FLORIDA, RELATING TO THE RE-IMPOSITION OF A FIRE SERVICES ASSESSMENT FOR PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; PROVIDING AUTHORITY, PURPOSE, AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE SERVICES ASSESSMENT COSTS AGAINST PROPERTIES WITHIN THE CITY OF EDGEWATER; DETERMINING THE FIRE ASSESSMENT COST AND INITIAL FIRE SERVICES ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREFORE; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the City of Edgewater, Florida has enacted Ordinance No. 2022-O-11, (hereafter referred to as the “City Code” or “Ordinance”), which authorizes annual imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property within the City;

WHEREAS, on July 11, 2022, the City Council adopted Resolution No. 2022-R-10 (the “Initial Assessment Resolution”) and on September 12, 2022 the City adopted Resolution No. 2022-R-11 (the “Final Assessment Resolution”);

WHEREAS, the imposition of a Fire Services Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Services Assessed Cost among parcels of Assessed Property;

WHEREAS, the City desires to re-impose Fire Services Assessments for the funding of fire protection services, facilities, or programs providing special benefits to Assessed Property within the City;

WHEREAS, in order to impose Fire Services Assessments for the Fiscal Year beginning October 1, 2024, the Ordinance requires the City Council to adopt a Preliminary Assessment Resolution, commencing the process of updating the assessment roll, and re-imposing Fire Services Assessments for

the Fiscal Year beginning October 1, 2024.

WHEREAS, the Initial Assessment Resolution contains and references a brief and general description of the fire protection services, facilities, and programs to be provided to Assessed Property; describes the method of apportioning the Fire Services Assessed Cost to compute the Fire Services Assessment for fire protection services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance;

NOW, THEREFORE, BE IT RESOLVED by the City of Edgewater:

Section 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference and are hereby adopted as the legislative intent of the City of Edgewater.

Section 2. Authority. This Resolution is adopted pursuant to the provisions of the City Code, the Initial Assessment Resolution (Resolution No. 2022-R-10, the Final Assessment Resolution (Resolution No. 2022-R-11) and Section 197.3632, Florida Statutes, and other applicable provisions of law.

Section 3. Purpose and Definitions. This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Services Assessments for the Fiscal Year beginning October 1, 2024.

All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

Section 4. Provision and Funding of Fire Protection Services. Upon the imposition of a

Fire Services Assessment for fire protection services, facilities, or programs against Assessed Property located within the geographic area of the City, the City shall provide such fire protection services, facilities, or programs to such Assessed Property. All or a portion of the cost to provide such fire protection services, facilities or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds.

It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the geographic area of the City will be benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

Section 5. Imposition and Computation of Fire Services Assessments. Fire Services Assessments shall be imposed within the City until discontinued or changed. Fire Services Assessments shall be computed in a manner set forth in this Preliminary Rate Assessment Resolution.

Section 6. Legislative Determination of Special Benefit and Fair Apportionment. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

Section 7. Cost Apportionment Methodology. The Cost Apportionment Methodology embodied in Section 7 of the Initial Assessment Resolution is hereby affirmed and incorporated herein by reference.

Section 8. Parcel Apportionment Methodology. The Parcel Apportionment Methodology embodied in Section 8 of the Initial Assessment Resolution is hereby affirmed and incorporated herein by reference.

It is hereby determined that the Parcel Apportionment methodology described and determined in the Initial Assessment Resolution is to be applied in the calculation of the estimated Fire Services Assessment rates established in Section 9 of this Preliminary Rate Resolution.

Section 9. Determination of Fire Services Assessed Cost; Establishment of Annual Fire Services Assessments. The Fire Services Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2024, is \$704,041.

The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2024, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Preliminary Fire Services Assessment Rates

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$50.00
Non-Residential Property Use Categories	Rate Per Square Foot (capped at 97,000 sq. ft.)
Commercial	\$0.03
Industrial/Warehouse	\$0.01
Institutional	\$0.05

No Fire Services Assessment shall be imposed upon a parcel of Government Property or upon Buildings located upon parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities such as VA and HUD shall not be exempt from Fire Services Assessment.

No Fire Services Assessment shall be imposed upon homesteaded Residential Property owned by a qualified disabled veteran who receives a total property tax exemption for their homesteaded Residential Property pursuant to either Section 196.081 or 196.091, Florida Statutes.

In accordance with Section 170.01(4), Florida Statutes, no Fire Services Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not an "agricultural pole barn" as defined in Section 170.01(4), Florida Statutes.

Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the City Council shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Council is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed, the sole remedy shall be the imposition of a Fire Services Assessment upon each affected Tax Parcel in the amount of the Fire Services Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Council.

The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Services Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Services Assessment proceeds.

The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule are hereby established to fund the specified Fire Services Assessed Cost determined to be assessed for the Fiscal Year 2024-25. No portion of such Fire Services Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Services Assessed Cost is attributable to the Emergency Medical Services Cost.

The estimated Fire Services Assessments established in this Preliminary Rate Resolution shall be

the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2024 as provided in Section 10 of this Preliminary Rate Resolution.

Section 10. **Assessment Roll.** The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2024, in the manner provided in the City Code. The Assessment Roll shall include all Assessed Property. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through the Fire Services Assessments in the manner set forth in this Preliminary Rate Resolution.

A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, documents related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

It is hereby ascertained, determined, and declared that the method for determining the Fire Services Assessments for fire protection services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Cost among parcels of Assessed Property within the City.

Section 11. **Authorization of Public Hearing.** There is hereby established a public hearing to be held at 6:00 p.m. on Monday, September 9, 2024, at the City of Edgewater City Hall, 104 North Riverside Dr., Edgewater, Florida, at which time the City Council will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the

Fire Services Assessments for the Fiscal Year commencing October 1, 2024 collecting such assessments imposed on Tax Parcels within the City on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

Section 12. Notice by Publication. The City Clerk shall publish notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 78.980 of the City Code of Ordinances. The notice shall be published no later than August 19, 2024, in substantially the form attached hereto as Appendix A.

Section 13. Notice by Mail. The City Manager or designee shall also provide notice by first class mail to the owner of each Assessed Property, as required by Section 78.981 of the Code. The notices shall be mailed no later than August 19, 2024. If the City determines that the truth-in-millage (“TRIM”) notice that is mailed by the Property Appraiser under Section 200.069, Florida Statutes, also fulfills the requirements of this section, then the separate mailing requirement will be deemed to be fulfilled by the TRIM notice.

Section 14. Method of Collection. It is hereby declared that the Fire Services Assessments re-imposed on Tax Parcels in the City shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2024.

Section 15. Application of Assessment Proceeds. Proceeds derived by the City from the Fire Services Assessments will be utilized for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities and programs.

Section 16. Severability and Applicability. If any portion of this resolution is for any reason held or declared to be unconstitutional, inoperative, or void, such holding shall not affect the remaining portions of this resolution. If this resolution or any provisions thereof shall be held to be inapplicable to

any person, property, or circumstances, such holding shall not affect its applicability to any other person, property, or circumstance. **Section 17.** **Conflicting Provisions.** All resolutions or parts of resolutions in conflict herewith are hereby repealed. **Section 18.** **Effective Date.** This Resolution shall take effect immediately upon its passage and adoption

PASSED AND DULY ADOPTED this _____ day of _____, 2024.

Diezel Depew, Mayor

ATTEST:

Bonnie Zlotnik, CMC, City Clerk

REVIEWED AND APPROVED: _____
Aaron R. Wolfe, City Attorney

Appendix A

To be published no later than August 19, 2024

NOTICE OF HEARING TO RE-IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Council of the City of Edgewater, will conduct a public hearing to consider imposing fire services special assessments for the provision of fire protection services within the City for the Fiscal Year beginning October 1, 2024.

The hearing will be held at 6:00 p.m., or as soon thereafter as possible, on September 9, 2024, in the Council Chambers at the City of Edgewater City Hall, 104 N. Riverside Dr., Edgewater, Florida, for the purpose of receiving public comment on the proposed assessments. This public hearing may be continued to a future date or dates. The times, places, and dates of any continuances of a public hearing shall be announced during the public hearing without any further published notice.

All affected property owners have a right to appear at the hearing and to file written objections with the City Council within 20 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.

In accordance with the Americans with Disabilities Act of 1990, persons needing a special accommodation to participate in this proceeding should contact the City Clerk no later than seven (7) days prior to the proceedings. Telephone (386) 424-2400 extension 1102 for assistance. If hearing impaired, telephone the Florida Relay Service numbers, (800) 955-8771.

The assessments for each parcel of property will be based upon each parcel's Property Use classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire services assessment schedule being considered by City Council for the Fiscal Year beginning October 1, 2024:

Fire Services Assessment Rates

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$50.00
Non-Residential Property Use Categories	Rate Per Square Foot (capped at 97,000 sq. ft.)
Commercial	\$0.03
Industrial/Warehouse	\$0.01
Institutional	\$0.05

Copies of the Fire Services Special Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution initiating and imposing the fire services assessment, the preliminary assessment roll, and other documentation related to the proposed Fire Services Special Assessment are available for inspection at the City Clerk's office located at City Hall, 104 N. Riverside Dr., Edgewater, Florida between the hours of 8:00 a.m. and 4:30 p.m., Monday through

Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, 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 City at (386) 424-2400 ext. 1301 between 8:00 a.m. and 4:30 p.m., Monday through Friday.

[MAP OF CITY TO FOLLOW]

