

RESOLUTION NO. 2024-R-19
Annual Assessment Resolution
(FY 2024-25)

A RESOLUTION OF THE CITY OF EDGEWATER, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF EDGEWATER; ESTABLISHING LEGISLATIVE FINDINGS; REIMPOSING FIRE SERVICES ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Edgewater, Florida has enacted Ordinance No. 2022-O-11, which authorizes annual imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property within the City; and

WHEREAS, the reimposition 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 Fire Services Assessed Costs among parcels of Assessed Property; and

WHEREAS, the City Council desires to implement a Fire Services Assessment program in the City using the procedures provided by the Ordinance for the Fiscal Year beginning October 1, 2024; and

WHEREAS, the City Council, on July 1, 2024, adopted Resolution No. 2024-R-10 (the “Preliminary Assessment Resolution”); and

WHEREAS, the Preliminary Assessment Resolution contains and references a brief and general description of the fire services to be provided to Assessed Property; describes the method of apportioning the Fire Services Assessed Costs 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 notices required by the Ordinance; and

WHEREAS, in order to impose Fire Assessments for the Fiscal Year beginning October 1, 2024, the Ordinance requires the City Council to adopt an Annual Assessment Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal

Year, with such amendments as the City Council deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard. An affidavit regarding the notice mailed to each Property Owner is attached hereto as Appendix A and the proof of the publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 9, 2024, and comments and objections of all interested persons have been heard and considered, as required by the Ordinance.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EDGEWATER, FLORIDA:

Section 1. Recitals. The foregoing recitals are legislative findings of the City Council of Edgewater and are true and correct and incorporated herein by reference.

Section 2. Authority. This Resolution is adopted pursuant to the City of Edgewater Code of Ordinances; the Preliminary Assessment Resolution No. 2024-R-10; Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes; and all other applicable provisions of law.

Section 3. Definitions and Interpretation. This Resolution constitutes the Annual Assessment Resolution as defined by Ordinance No. 2022-O-11. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Assessment Resolution.

Section 4. Re-Imposition of Fire Services Assessments.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Assessment Resolution in the amount of the Fire Services Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities and programs in an amount not less than the Fire Services

Assessment for such parcel, computed in the manner set forth in the Preliminary Assessment Resolution. 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 Ordinance and the Preliminary Assessment Resolution, from the fire protection services, facilities, and programs to be provided and a legislative determination that the Fire Services Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

(B) The method for computing Fire Services Assessments described and referenced in the Preliminary Assessment Resolution is hereby approved. The Parcel Apportionment methodology adopted in Section 8 of the Preliminary Assessment Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2024, the Fire Services Assessed Costs to be assessed is \$704,041. The Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimate Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2024, are hereby established as follows:

Residential Property Use Category	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

(D) The above rates of assessment are hereby approved. Fire Services Assessments for fire protection services, facilities, and programs 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 such Assessment Roll for the Fiscal Year beginning October 1, 2024.

(E) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the City, and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is

fair and reasonable not to impose Fire Services Assessments upon Buildings located upon such parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Services Assessments shall be imposed upon Institutional Buildings located upon a parcel of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law.

(F) Government Property provides facilities and uses to the community, local constituents, and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon such parcels of Government Property. Government Property that is owned by federal government mortgage entities, such as the VA and HUD due to foreclosures, are not serving a governmental purpose or providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Services Assessments and shall not be afforded an exemption from the Fire Services Assessment that is granted to other Government Property.

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.

(G) Any shortfall in 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 a legally available fund, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments.

(H) As authorized in Section 16.21 of Ordinance No. 2022-O-11, Interim Fire Services Assessments are also levied and imposed against all property for which a Certificate of Occupancy

is issued after the adoption of this Annual Assessment Resolution based upon the rates of assessment approved herein.

(I) Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed and shall be 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 for a Fire Services Assessment shall be deemed perfected upon the City Council's adoption of this Annual Assessment Resolution. Upon perfection, the lien for a Fire Services Assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll.

(J) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in Section 16.22 of Ordinance No. 2022-O-11, shall be delivered to the Tax Collector for collection using the Uniform Assessment Collection Act, as provided in the Ordinance, for the Fiscal Year beginning October 1, 2024. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

Section 5. Confirmation of Preliminary Assessment Resolution.

(A) For the Fiscal Year 2024-25, the Preliminary Assessment Resolution is hereby ratified, confirmed and restated,

Section 6. Effect of Adoption of This Resolution. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property; the method of apportionment and assessment; the rate of assessment; the Assessment Roll; and the levy and lien of the Fire Services assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Assessment Resolution.

Section 7. Severability. It is the intent of the City Council of the City of Edgewater that, if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall

not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

Section 8. **Effective Date; Repeal.** This Annual Assessment 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

AFFIDAVIT OF MAILING

BEFORE US, the undersigned authorities, personally appeared _____, who, after being duly sworn, depose and say:

1. _____, as _____ of Edgewater, Florida (the "City"), pursuant to City Ordinance No. 2022-0-11 (the "Ordinance"), timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with the Preliminary Assessment Resolution adopted by the City Council on July 1, 2024, (the "Preliminary Assessment Resolution").

2. In accordance with the Preliminary Assessment Resolution, 2024-R-2010 timely provided all necessary information for notification of the Fire Protection Services Assessment to the Property Appraiser of Volusia County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. On August 19, 2024, the Volusia County Property Appraiser caused to be mailed, by first class mail, the fire protection assessment notices as part of the TRIM notices to each affected property owner at the addresses then shown on the real property assessment tax roll database maintained by the Volusia County Property Appraiser. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to

file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANTS SAYETH NOT.

_____, affiant

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me this ____ day of _____, 2024 by _____, _____, Edgewater, Florida. He/she is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX B

Proof of the publication

APPENDIX C

CERTIFICATE

**TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City of Edgewater, or authorized agent, of City of Edgewater, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection 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 Volusia County Tax Collector by September 13, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Volusia County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of _____, 2024.

CITY OF EDGEWATER, FLORIDA

By: _____
Mayor

[to be delivered to Tax Collector prior to September 13]