

CITY COUNCIL RESOLUTION NO. 2023-107

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, CONSTITUTING THE FY 2023-2024 ANNUAL FIRE ASSESSMENT RESOLUTION, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LAKE CITY, FLORIDA; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF LAKE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; APPROVING THE RATES OF ASSESSMENT; APPROVING THE FINAL ASSESSMENT ROLL; CONFIRMING AND SUPPLEMENTING THE 2023 PRELIMINARY RATE RESOLUTION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of Lake City, Florida (the "City Council"), has enacted Ordinance No. 2002-958 (the "Ordinance") (codified as Chapter 46, Article IV, City of Lake City Code) which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City; and

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

WHEREAS, the City Council desires to reimpose a Fire Protection Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2023; and

WHEREAS, after completion of the City of Lake City Fire Assessment Update Study – Final Technical Report by Benesch, dated July 27, 2023, defined as the 2023 Report in the 2023 Preliminary Resolution, the fire department budget for the upcoming fiscal year was reduced and this reduced budget was the basis for the proposed fire assessment rates calculated by Benesch that were approved by the 2023 Preliminary Resolution and included in mailed and published notices for the proposed fire assessment rates; and

WHEREAS, to provide additional information on the proposed fire assessment rates approved in the 2023 Preliminary Resolution and included in the mailed and published notices, Benesch prepared an August 26, 2023, Addendum to the 2023 Report, which 2023 Addendum is attached to this Resolution as Exhibit B; and

WHEREAS, the City Council, on August 7, 2023, adopted the 2023 Preliminary Rate Resolution (Resolution No. 2023-087) as confirmed, supplemented and amended herein, containing and referencing a brief and general description of the fire protection facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property, updating and estimating a rate of assessment, and directing the updating and preparation of the Assessment Roll, provision of published notice required by the Ordinance and mailed notice; and

WHEREAS, in order to reimpose Fire Protection Assessments for the Fiscal Year beginning October 1, 2023, the Ordinance requires the City Council to adopt an Annual Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate 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 updated 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 and proof of publication and mailing being attached hereto as Exhibit A; and

WHEREAS, a public hearing was held on September 11, 2023, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 2002-958, (the "Ordinance")(codified as Chapter 46, Article IV, City of Lake City Code), Resolution No. 2002-055, as amended (the "Initial Assessment Resolution"), Resolution No. 2002-062 (the "Final Assessment Resolution"), Preliminary and Annual Resolutions adopted in subsequent years, and the 2023 Preliminary Rate Resolution, Article VIII, Section 2, Florida Constitution; sections 166.021, 166.041 and 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, amended, subsequent Preliminary and Annual Resolutions, as amended, and the 2023 Preliminary Rate Resolution, as may be amended and supplemented by this Annual Resolution.

(B) In this Annual Resolution and subsequent resolutions, the term “2023 Addendum” shall refer to the August 26, 2023 Addendum to the City of Lake City Fire Assessment Update Study – Final Technical Report. The 2023 Addendum is included and incorporated herein as Exhibit B to this Annual Resolution. The 2023 Addendum provides additional information regarding the proposed fire assessment rates approved in the 2023 Preliminary Resolution, incorporated in mailed and published notices, and adopted in this 2023 Annual Resolution.

SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby amended as needed and 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 Rate Resolution, in the amount of the Fire Protection Assessment set forth in the updated 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 Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate 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, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, as amended, and the subsequent Preliminary and Annual Rate Resolutions, as amended and supplemented by the 2023 Preliminary Resolution and this Annual Resolution, from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

The method for computing Fire Protection Assessments and the Parcel Apportionment methodology referenced in the 2023 Report, dated July 27, 2023, as approved by the 2023 Preliminary Resolution, and as supplemented and modified by the 2023 Addendum incorporated into this Annual Resolution, is hereby reaffirmed as modified. The provisions of the Initial

Resolution (Resolution No. 2002-055), as amended and confirmed by subsequent Final, Preliminary and Annual Resolutions, including the provisions of the 2008 Preliminary Resolution (Resolution No. 2008-058), relating to Indigency Relief and Extraordinary Vacancies in Recreational Vehicle Parks, and as amended, supplemented and confirmed by the 2023 Preliminary Rate Resolution, are hereby reaffirmed. Resolution No. 2008-058, Section 9, is hereby amended to name the Columbia County Tax Collector as the City Manager’s designee related to administration of Indigency Relief. Notice of a public hearing has been published and mailed as required by the terms of the Ordinance and proof of publication and mailing being attached hereto as Exhibit A. A public hearing was held on September 11, 2023, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

(B) The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2023, are hereby established as follows:

FY2023-24 Fire Protection Assessment Rates

Residential Property Category	Rates	
Single Family Residential	Rate per Dwelling Unit	\$311.26
Multi-Family Residential	Rate per Dwelling Unit	\$292.28
Nonresidential Property Category	Rates	
Commercial	Rate per Square Foot	\$0.1924
Industrial/Warehouse	Rate per Square Foot	\$0.0520
Vacant Land	Rate per Parcel	\$61.26

(C) The above rates of assessment are hereby finally approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein amended and approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2023.

(D) No Fire Rescue 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. Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection

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 Protection Assessments.

(E) As authorized in Section 2.13 of the Ordinance (codified at sec. 46-110, City of Lake City Code), Interim Fire Protection Assessments are also levied and imposed against all property for which a Building Permit is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(F) Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed 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.

(G) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Fire Protection Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Exhibit C.

SECTION 4. AMENDMENT AND CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The 2023 Preliminary Rate Resolution, as modified, supplemented, and amended herein, is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate 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 Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of this Annual Rate Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 7. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED upon first reading the ____ day of _____ 2023.

NOTICE PUBLISHED on the ____ day of _____ 2023.

PASSED AND ADOPTED on second and final reading the ____ day of _____ 2023.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Thomas J. Kennon, III,
City Attorney