

RESOLUTION NO. 2024-068

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, RELATING TO THE DELIVERY AND FUNDING OF FIRE PROTECTION SERVICES AND FACILITIES WITHIN THE ALACHUA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES; DETERMINING THAT CERTAIN REAL PROPERTY THEREIN IS SPECIALLY BENEFITED BY FIRE PROTECTION SERVICES AND FACILITIES; IMPOSING FIRE PROTECTION ASSESSMENTS AGAINST SUCH PROPERTY; APPROVING THE ASSESSMENT ROLL FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; PROVIDING THE METHOD OF COLLECTING THE ASSESSMENTS; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; RATIFYING AND CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of Alachua County, Florida (the "County") is adopted pursuant to Chapter 39.12 of the Alachua County Code (the "Assessment Ordinance"), County Resolution No. 17-70 (the "Initial Assessment Resolution"), Sections 125.01 and 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Final Assessment Resolution as defined in the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Assessment Resolution. Unless the context indicates otherwise, words importing the singular number shall include the plural number and vice versa.

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

(A) The findings set forth in Section 1.04 of the Initial Assessment Resolution are incorporated herein by reference.

(B) On July 9, 2024, the Board adopted the Initial Assessment Resolution which described the Alachua County Municipal Service Benefit Unit for Fire Protection Services and the services and facilities provided therein by the County, provided for the funding of fire protection

services and facilities through the imposition of Fire Protection Assessments, approved the method of apportioning the Fire Protection Assessments among the real property located within the MSBU that will be specifically benefited thereby, directed preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2024 ("Fiscal Year 2024-25"), established a public hearing to consider imposition of the Fire Protection Assessments and directed the provision of the notices required by the Assessment Ordinance.

(C) Pursuant to Section 39.12.26 of the Assessment Ordinance, the Board is required confirm, modify or repeal the Initial Assessment Resolution, with such amendments as the Board deems appropriate, after receiving comments or objections of interested parties.

(D) As required by the terms of the Assessment Ordinance and the Initial Assessment Resolution, notice of public hearing to consider adoption of this Final Assessment Resolution and imposition of the Fire Protection Assessment has been published on the County legal notice website and mailed to each affected property owner notifying such property owners of the opportunity to be heard. The proof of publication and an affidavit of mailing are attached hereto as Appendix A.

(E) The Truth in Millage (TRIM) notices mailed to each affected property owner included the Fire Protection Assessment amount and an informational insert.

(F) The Board conducted public hearings on July 9, 2024 and September 10, 2024, to consider adoption of this Final Assessment Resolution and imposition of the Fire Protection Assessment, and comments and objections of all interested persons have been heard and considered as required by law.

(G) The Assessment Roll has heretofore been filed at the offices of the County Clerk and made available for public inspection.

(H) The Tax Parcels included in the Assessment Roll are hereby found to be specially benefited by the provision of fire protection services and facilities. The benefits derived by each parcel of Assessed Property from the fire protection service and facilities funded through the Fire

Protection Assessments exceed the amount of the Fire Protection Assessments levied and imposed against such parcels hereunder. The Fire Protection Assessment for any Tax Parcel subject thereto does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel.

(I) The Board hereby finds and determines that the Fire Protection Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the fire protection services and facilities provided by the County by fairly and reasonably allocating the Fire Protection Assessed Cost among specially benefited property.

(J) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels of Assessed Property derive a special benefit from the fire protection services, facilities, or programs to be provided or constructed and a legislative determination that the Fire Protection Assessment is fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(K) The Fire Protection Assessments contemplated hereunder are imposed by the Board, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

SECTION 4. IMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The method of computing the Fire Protection Assessment set forth in the Initial Assessment Resolution is hereby approved.

(B) The Fire Protection Assessed Cost to be recovered through Fire Protection Assessments for Fiscal Year 2024-2025 is \$23,336,272.00. Such Fire Protection Assessed Cost will be funded through the imposition of Fire Protection Assessments as provided herein. The balance of the costs associated with providing fire protection services and facilities shall be funded with other legally available funds of the County.

(C) Accordingly, a Fire Protection Assessment in the amount of \$90.69 per Tax Parcel for Tier 1, together with \$8.31 per EBU for Tier 2, is hereby levied and imposed against each Tax Parcel described in the Assessment Roll for Fiscal Year 2024-2025.

(D) The Maximum Assessment Rates to be utilized in preparation of the Assessment Roll for any Fiscal Year subsequent to Fiscal Year 2018-19 are \$133.22 per Tax Parcel for Tier 1 and \$12.19 per EBU for Tier 2.

(E) Such rates of assessment are hereby approved. Fire Protection Assessments 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 the Assessment Roll for Fiscal Year 2024-2025.

(F) As authorized in Section 29.12.33 of the Assessment Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adopted of this Final Assessment Resolution based upon the rates of assessment approved herein.

(G) The Fire Protection Assessment shall constitute a lien against 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. The lien shall be deemed perfected upon adoption of this Final Assessment Resolution and shall attach to the property on such date of adoption.

SECTION 5. COLLECTION OF ASSESSMENTS AND APPROVAL OF ASSESSMENT ROLL.

(A) The Fire Protection Assessments for Fiscal Year 2018-19 and each Fiscal Year thereafter shall be collected pursuant to the Uniform Assessment Collection Act as described in Section 39.12.51 of the Assessment Ordinance, commencing with the tax bill to be mailed in November, 2018.

(B) The Assessment Roll for Fiscal Year 2024-2025, which is on file with the County Clerk and incorporated herein by reference, is hereby approved.

(C) The Assessment Coordinator shall cause certification and delivery of the Assessment Roll for Fiscal Year 2024-2025 to the Tax Collector by September 15, 2024. 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, and the County Manager is authorized and directed to execute such certificate on behalf of the County.

(D) Upon adoption of the Annual Assessment Resolution for each Fiscal Year thereafter, the Assessment Coordinator shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(E) The amount of the Fire Protection Assessment billed to each owner of Assessed Property shall include a pro rata share of the costs and expenses associated with collection and administration of the Fire Protection Assessment each year, including any fees imposed by the Property Appraiser and Tax Collector and increases necessary to account for statutory early payment discounts. Such fees and expenses are reflected in the assessment rates approved hereunder.

SECTION 6. RATIFICATION AND CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 7. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property; the method of apportionment and assessment; the initial rate of assessment; the Maximum Assessment Rate; the Assessment Roll; and the levy and lien of the Fire Protection Assessments) 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 Final Assessment Resolution.

SECTION 8. SEVERABILITY. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

SECTION 9. CONSTRUCTION; EFFECTIVE DATE. This Resolution shall be liberally construed to effect the purposes hereof and shall become effective immediately upon adoption.

DULY ADOPTED this 10th day of September, 2024.

**BOARD OF COUNTY COMMISSIONERS
OF ALACHUA COUNTY, FLORIDA**



Mary C. Alford, Chair

ATTEST:



Jesse K. Irby, II, County Clerk

APPROVED AS TO FORM:

DocuSigned by:



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Alachua County Attorney Sylvia Torres

APPENDIX A - PROOF OF PUBLICATION

NOTICE OF PUBLIC HEARING TO IMPOSE
AND PROVIDE FOR COLLECTION OF FIRE
ASSESSMENT

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Alachua County, Florida, will conduct a public hearing to consider the imposition of an annual fire assessment for the provision of fire services within the boundaries of the entire unincorporated area of Alachua County and the cities of Alachua, Archer, Hawthorne, Micanopy, and Waldo and collection of this assessment pursuant to the tax bill collection method.

The hearing will be held at 5:01 p.m., or as soon thereafter as the matter may be heard, on Tuesday, September 10, 2024, in the Alachua County Administration Building, 12 Southeast First Street, Second Floor, Room 209, Gainesville, Florida. The purpose of the hearing is to receive 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 before or during the hearing. If a person decides to appeal any decision made by the Board of County Commissioners 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. If accommodation for persons with disabilities are needed, please contact the Alachua County Equal Opportunity Office at 352- 374-5275, at least two (2) business days prior to the event. TTY users please call 711 (Florida Relay Service).

The amount of the annual fire assessment imposed against each property is based on a two-tiered apportionment method whereby a portion of the County's annual fire department budget is allocated equally among all parcels on a per parcel basis (Tier 1) and the remaining portion of the budget to be funded through the assessment is apportioned based on the value of structures on each parcel (Tier 2), measured in increments of \$5,000 each of which comprise an equivalent benefit unit (EBU). Undeveloped property is not subject to Tier 2.

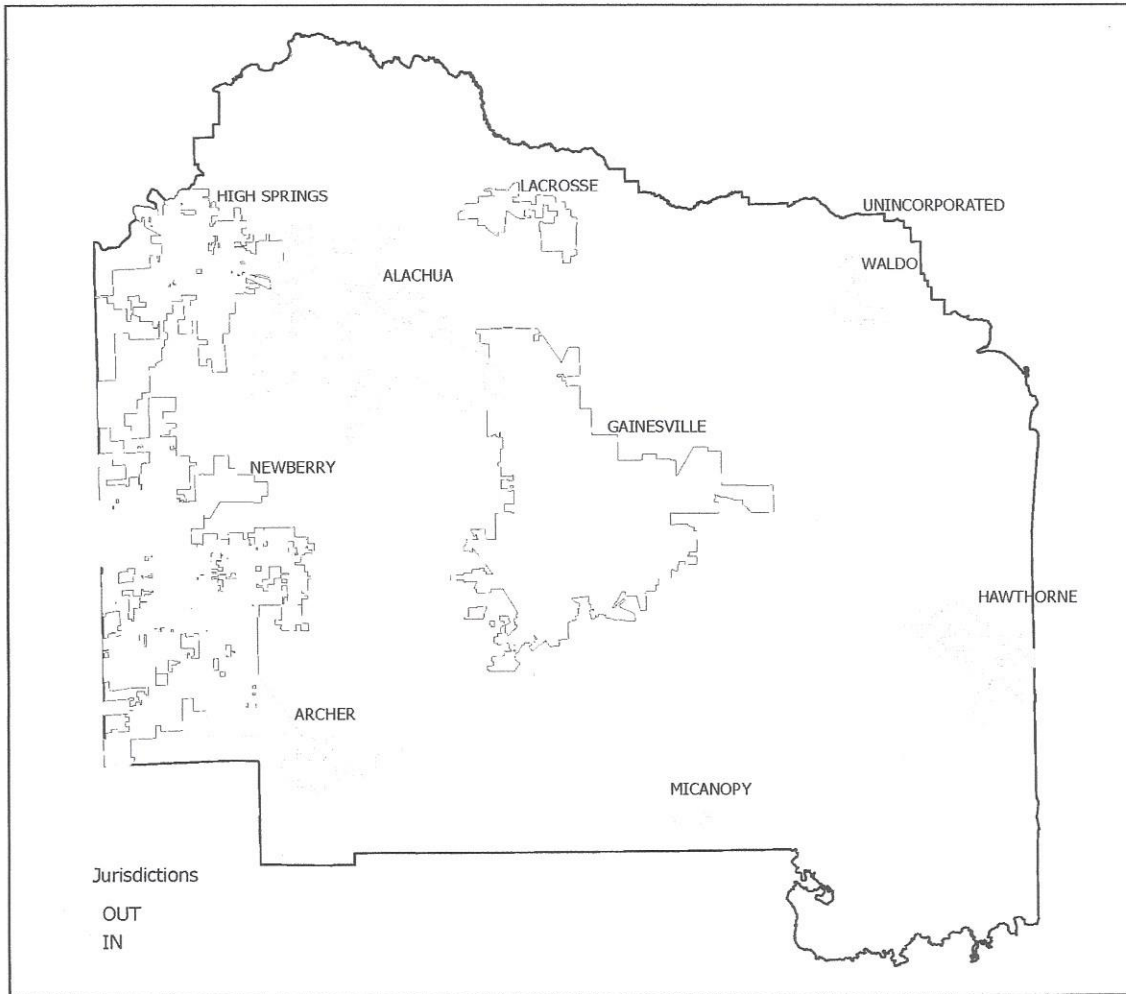
Benefit Tier	Assessment Unit	Applicable to	Maximum Rate for FY 2024-25	Maximum Rate for each fiscal year thereafter
Tier 1	Per Parcel	All Non-exempt Parcels – Improved and Unimproved	\$90.69 Per Parcel	\$133.22 Per Parcel
Tier 2	Per \$5,000 of Structure Value, rounded down to nearest \$5,000 (EBU)	Non-exempt Improved Parcels	\$8.31 per EBU	\$12.19 Per EBU

Copies of the Fire Assessment Ordinance, the Initial Assessment Resolution for Fire Services and the preliminary Fire Assessment Roll are available for inspection in the Department of Fire Rescue Headquarters, 911 SE 5th Street, Gainesville, FL

The fire service non-ad valorem assessment will be collected on the annual ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property in accordance with the provisions of Florida law, which may result in a loss of title.

If you have any questions, please contact Alachua County Fire Rescue at 352-384-3101.

**BOARD OF COUNTY
COMMISSIONERS ALACHUA
COUNTY, FLORIDA**














Item #1, 24-00782, 09102024-Res2024-68

Final Audit Report


2024-09-13

Created:	2024-09-11
By:	Steve Donahey (asd@alachuaclerk.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAP3acD5WVov2LfUSaDwC0tGNIH2LGiG7c

"Item #1, 24-00782, 09102024-Res2024-68" History

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2024-09-12 - 6:21:00 PM GMT- IP address: 174.212.40.128
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