

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Deputy County Attorney

Subject: Request Board Approval of a Preliminary Rate Resolution Initiating the Process to Reimpose Fire Protection Assessments for FY 24-25

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**Statement of Issue:**

This agenda item requests the Board approve a Preliminary Rate Resolution for fire protection services, which is the first step in the process for re-imposing fire protection assessments within the County for FY 24-25.

**Background and Analysis:**

The County's master assessment ordinance (Ordinance No. 2020-050720-02) provides that the re-imposition of a service assessment requires the adoption of two resolutions: a preliminary rate resolution and an annual rate resolution. The attached resolution constitutes the preliminary rate resolution for the County's fire protection assessment program.

The fire protection assessment rates proposed for FY 24-25 are as follows, which are consistent with the rates imposed for FY 23-24

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$198
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Non-Residential	\$0.04

The estimated gross revenue for FY24-25 based upon the above rates is \$1,419,250.

**Recommendation:**

Option #1

**Attachments:**

1. Preliminary Rate Resolution for Fire Protection Services

**JEFFERSON COUNTY, FLORIDA**

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**PRELIMINARY RATE RESOLUTION  
FOR FIRE PROTECTION SERVICES  
RESOLUTION NO. 2024-29**

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**ADOPTED JULY 18, 2024**

	SERVICES.....	3
SECTION 4.	IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS.....	3
SECTION 5.	LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.....	4
SECTION 6.	APPORTIONMENT METHODOLOGY.....	4
SECTION 7.	DETERMINATION OF FIRE PROTECTION ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE PROTECTION ASSESSMENTS.....	4
SECTION 8.	ANNUAL ASSESSMENT ROLL.....	7
SECTION 9.	AUTHORIZATION OF PUBLIC HEARING.....	7
SECTION 10.	NOTICE BY PUBLICATION.....	8
SECTION 11.	NOTICE BY MAIL .....	8
SECTION 12.	APPLICATION OF ASSESSMENT PROCEEDS.....	8
SECTION 13.	CONFLICTS.....	<b>Error! Bookmark not defined.</b>
SECTION 14.	SEVERABILITY.....	9
SECTION 15.	EFFECTIVE DATE.....	9
APPENDIX A:	FORM OF NOTICE TO BE PUBLISHED .....	A-1



**OF JEFFERSON COUNTY, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; DIRECTING THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Jefferson County, Florida (the “Board”), has enacted the Master Capital Project and Service Assessment Ordinance, Ordinance No. 2020-050720-02 (the “Ordinance”), which authorizes the annual imposition of Fire Protection Assessments for Fire Protection services, facilities, and programs against all Assessed Property within Jefferson County for Fire Protection Services; and

**WHEREAS**, the imposition of a Fire Protection Assessment for Fire Protection services, facilities and programs for 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 Board desires to reimpose an annual Fire Protection Assessment program in the unincorporated area and all incorporated areas of Jefferson County using

assessing Fire Protection Assessed Costs against Assessed Property located within Jefferson County, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Fire Protection Assessments; and

**WHEREAS**, the Board deems it to be in the best interest of the citizens and residents of all incorporated and unincorporated areas of the County to adopt this Preliminary Rate Resolution for Fire Protection Services.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of the Ordinance, the Amended and Restated Initial Assessment Resolution (Resolution No. 2023-33), the Amended and Restated Final Assessment Resolution (Resolution No. 2023-      ), Article VIII, Section 1(f) of the Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

number, and vice versa.

### **SECTION 3. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.**

(A) Upon the reimposition of Fire Protection Assessments for fire protection services, facilities, or programs against all Assessed Property located in the unincorporated and all incorporated areas of the County, the County shall provide fire protection services 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 Protection Assessments collected within the County. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by legally available County revenues other than Fire Protection Assessment proceeds.

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



incorporated herein by reference.

#### **SECTION 6. APPORTIONMENT METHODOLOGY.**

(A) The Cost Apportionment embodied in Section 6 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

(B) The Parcel Apportionment set forth in Section 7 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

#### **SECTION 7. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE PROTECTION ASSESSMENTS.**

(A) The estimated Fire Protection Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2024, is \$1,419,250.00.

(B) The estimated 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, 2024, are hereby established as follows for the purpose of this Preliminary Rate



Fire Protection Assessment,

(2) No Fire Protection Assessment shall be imposed upon Buildings categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law;

(3) No Fire Protection Assessment shall be imposed against any land that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, or Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes; and

(4) No Fire Protection Assessment shall be imposed against a Tax Parcel of Residential Property that is the homesteaded property of a totally and permanently disabled veteran or their surviving spouse and who receive a total property tax exemption for said Tax Parcel pursuant to either Sections 196.081 or 196.091, Florida Statutes.

(D) 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

the adoption of this Preliminary Rate Resolution determines the amount of the Fire Protection Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available County revenue other than Fire Protection Assessment proceeds.

(F) The estimated Fire Protection Assessments specified in the Fire Protection Assessment rate schedule in subsection (B) above are hereby established to fund the specified Fire Protection Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2024. No portion of such Fire Protection Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Cost is attributable to Emergency Medical Services.

(G) The estimated Fire Protection Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the County Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2024, as provided in Section 8 of this Preliminary Rate Resolution.

Assessment Roll shall include all tax parcels within the Property Use Categories within the County. The County Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the updated Fire Protection Assessment Roll shall be maintained on file in the office of the County Manager and open to public inspection. The foregoing shall not be construed to require that the updated Fire Protection Assessment Roll proposed for the Fiscal Year beginning October 1, 2024, be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of



as an alternative means pursuant to the Uniform Assessment Collection Act.

**SECTION 10. NOTICE BY PUBLICATION.** The County Manager, or such person's designee, shall publish a notice of the public hearing authorized by Section 9 of this Preliminary Rate Resolution in the manner and time required in the Ordinance. The notice shall be published no later than August 22, 2024, in substantially the form attached hereto as Appendix A.

**SECTION 11. NOTICE BY MAIL.**

(A) Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 9 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Protection Assessments for the Fiscal Year beginning October 1, 2024. All first class mailed notices must be mailed no later than August 22, 2024.


(B) For Tax Payers with exempt "home addresses" pursuant to Section



**SECTION 13. SEVERABILITY.** If any clause, section, other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

**SECTION 14. EFFECTIVE DATE.** This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption this 18th day of July, 2024.

**BOARD OF COUNTY COMMISSIONERS  
OF JEFFERSON COUNTY, FLORIDA**

  
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J.T. Surles, Chairman

ATTEST:

  
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Jason Welty  
Clerk

APPROVED FOR FORM AND  
CORRECTNESS:

  
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## **NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS**

Notice is hereby given that the Board of County Commissioners of Jefferson County, Florida will conduct a public hearing to consider the continued imposition of annual fire protection special assessments for the Fiscal Year beginning October 1, 2024, and future fiscal years to fund the provision of fire protection services within all unincorporated and incorporated areas of Jefferson County, including the City of Monticello, and to authorize the collection of such assessments on the tax bill.

The hearing will be held at 5:00 p.m. on September 12, 2024, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the hearing telephone number by dialing 711 or 800-955-8771.

Copies of the Master Capital Project and Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the updated Assessment Roll are available for inspection at the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

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 office of the County Manager at (850) 342-0287, Monday through Friday between 8:00 a.m. and 5:00 p.m. for additional information.

**BOARD OF COUNTY COMMISSIONERS  
JEFFERSON COUNTY, FLORIDA**