

Board of County Commissioners

Agenda Request

Date of Meeting: September 12, 2024

Date Submitted: September 6, 2024

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, Deputy County Attorney

Subject: Request the Board Conduct a Public Hearing and Adopt an Annual Rate Resolution to Reimpose Fire Protection Assessments for FY 24-25

Statement of Issue:

This agenda item requests the Board conduct a public hearing and approve an Annual Rate Resolution for fire protection services, which is the final 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 annual rate resolution for the County's fire protection program. The Board is required to conduct a public hearing prior to approving the annual rate resolution.

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

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

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

The Resolution continues existing exemptions from the fire protection assessment for institutional properties, government properties, properties that are the homesteaded property of a totally and permanently disabled veteran or their surviving spouse, and property classified as agricultural land pursuant to Section 193.461, Florida Statutes, and buildings of non-residential property on property classified as agricultural lands pursuant to Section 193.461, Florida Statutes.

Options:

1. Conduct a Public Hearing and Adopt the Annual Rate Resolution for Fire Protection Services.
2. Do not Conduct a Public Hearing and Adopt the Annual Rate Resolution for Fire Protection Services.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Annual Rate Resolution for Fire Protection Services

JEFFERSON COUNTY, FLORIDA

**ANNUAL RATE RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2024-33**

ADOPTED SEPTEMBER 12, 2024

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RESOLUTION NO. 2024-33

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN ALL INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY; CONFIRMING THE PRELIMINARY RATE RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN ALL INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING THE ASSESSMENT RATES AND FIRE PROTECTION ASSESSMENT ROLL; 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. 2020050720-02 (the "Ordinance"), which authorizes the annual imposition of Service Assessments for fire protection services, facilities, and programs against Assessed Property within the County for fire protection services, facilities, and programs; and

WHEREAS, the imposition 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 Fire Protection Assessed Cost among parcels of Assessed Property; and

WHEREAS, the Board desires to reimpose a Fire Protection Assessment program within all incorporated and unincorporated areas of the County for fire protection services, facilities, and programs using the tax bill collection method for the Fiscal Year beginning on October 1, 2024; and

WHEREAS, on July 18, 2024, the Board adopted Resolution No. 2024-25 (the "Preliminary Rate Resolution") containing a brief and general description of the fire protection services, facilities and programs 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; estimating the rate of assessment; and directing the preparation of the updated Fire Protection Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Fire Protection 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, if required by the terms of the Ordinance, mailed to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard, an affidavit regarding the form of notice mailing to each property owner being attached hereto as Appendix A and the proofs of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 12, 2024, 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 BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, as follows:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Assessment Resolution (Resolution No. 2023-33); the Amended and Restated Final Assessment Resolution (Resolution No. _____); Resolution No. 2024-____ (the "Preliminary Rate Resolution"); Article VIII, Section 1(f), Florida Constitution; sections 125.01 and 125.66, 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.

(B) All capitalized words and terms in this Resolution shall have the meanings defined in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessed Property included in the Fire Protection Assessment Roll, which is hereby approved, are hereby found to be specially benefitted by the provision of fire protection services, facilities, and programs in the amount of the Fire Protection Assessment set forth in the Fire Protection Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the Fire Protection Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Fire

Protection Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the Jefferson County Municipal Services Benefit Unit for Fire Protection Services 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 for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) 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 Amended and Restated Initial Assessment Resolution, as amended, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate 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 as set forth in the Preliminary Rate Resolution.

(D) The method for computing Fire Protection Assessments described or referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment Methodology, Cost Factor calculation, and Parcel Apportionment Methodology described in Section 6 of the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2024, the estimated Fire Protection Assessed Cost to be assessed is \$1,419,250.00. The Fire Protection Assessments to be

assessed and apportioned among benefitted 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:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$198.00
Non-Residential Property Use Category	Rate Per Square Foot
Non-Residential	\$0.04

(F) The above rates of assessment are hereby approved. Except as otherwise provided herein, Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Fire Protection Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property included in such Fire Protection Assessment Roll for the Fiscal Year beginning October 1, 2024.

(G) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the 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.

(H) 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 Board 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. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(I) 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.

(J) The updated Fire Protection 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.

(K) The updated Fire Protection 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 C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

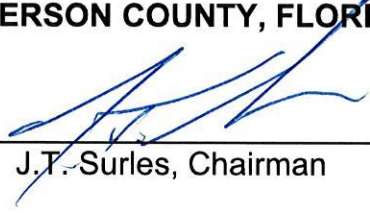
SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the updated Fire Protection 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 twenty (20) days from the date 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, ADOPTED AND APPROVED THIS 12th day of September, 2024.

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

By: 
J.T. Surles, Chairman

(SEAL)

ATTEST:


Jason L. Welty, Clerk

Approved for Form:

By: 
Evan Rosenthal, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Shannon Metty, who, after being duly sworn, deposes and says:

1. Shannon Metty, as County Manager of Jefferson County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Fire Protection Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Master Capital Project and Service Assessment Ordinance adopted by the Board on May 7, 2020, Ordinance No. 2020050720-02 (the "Assessment Ordinance") and in conformance with the Preliminary Rate Resolution, Resolution No. 25 adopted by the Board on July 18, 2024 (the "Preliminary Rate Resolution").

2. In accordance with the Assessment Ordinance and the Preliminary Rate Resolution, Ms. Metty timely provided all necessary information for notification of the Fire Protection Assessment to the Property Appraiser of Jefferson County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. 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 County 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.

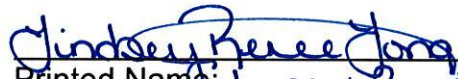
FURTHER AFFIANT SAYETH NOT.


Shannon Metty, affiant

STATE OF FLORIDA
COUNTY OF JEFFERSON

The foregoing Affidavit of Mailing was sworn to and subscribed before, by means of ✓ physical presence or online notarization, me this 10th day of SEPT., 2024 by Shannon Metty, County Manager, Jefferson County, Florida. She is personally known to me or has produced as identification and did take an oath.




Printed Name: LINDSEY RENEE LONG
Notary Public, State of Florida
At Large
My Commission Expires: 3/5/2028
Commission No.: HH500056

APPENDIX B
PROOF OF PUBLICATION

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Jefferson County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services, facilities, and programs (the "Non-Ad Valorem Assessment Roll") for the County 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 Jefferson County Tax Collector by September 15, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Jefferson County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this 12th day of SEPT., 2024.

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

By: _____

J.T. Surles, Chairman

(SEAL)

[to be delivered to Tax Collector prior to September 15]