
ALACHUA COUNTY, FLORIDA

**INITIAL ASSESSMENT RESOLUTION
FOR THE ALACHUA COUNTY MUNICIPAL SERVICES BENEFIT UNIT
FOR FIRE PROTECTION SERVICES**

ADOPTED JULY 11, 2017

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RESOLUTION NO. 17-65

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 ESTABLISHED HEREUNDER; PROVIDING FOR THE IMPOSITION OF NON-AD VALOREM SPECIAL ASSESSMENTS THEREIN TO FUND FIRE PROTECTION SERVICES AND FACILITIES; ESTIMATING THE FIRE PROTECTION COSTS TO BE RECOVERED THROUGH SUCH ASSESSMENTS; ESTABLISHING THE METHOD OF APPORTIONING THE BENEFITS AND COSTS OF FIRE PROTECTION SERVICES AND FACILITIES AMONG AFFECTED REAL PROPERTY; DIRECTING THE COUNTY MANAGER OR HIS DESIGNEE AS ASSESSMENT COORDINATOR TO PREPARE A PRELIMINARY ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED SPECIAL ASSESSMENTS; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

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

ARTICLE I

INTRODUCTION

SECTION 1.01. AUTHORITY. This Resolution of Alachua County, Florida is adopted pursuant to Chapter 39.12 of the Alachua County Code, Sections 125.01 and 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 1.02. DEFINITIONS. This Resolution constitutes the Initial Assessment Resolution as defined in the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meaning set forth in the Assessment Ordinance. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"Alachua County Municipal Services Benefit Unit for Fire Protection Services" or "MSBU" means the municipal services benefit unit established in Section 3.01 hereof.

"Assessed Property" means all parcels of land included on the Assessment Roll and subject to the Fire Protection Assessments contemplated hereunder.

"Assessment Coordinator" means the County Manager or his designee who shall be responsible for coordinating the Fire Protection Assessments.

"Assessment Ordinance" means Chapter 39.12 of the Alachua County Code, and as may be amended from time to time, or its successor in function.

"Assessment Roll" means the special assessment roll relating to the Fire Protection Assessments contemplated hereunder.

"Assessment Study" means the Alachua County Fire Protection Non-Ad Valorem Assessment Study dated June 28, 2017, including any revisions or supplements thereto, prepared by Stantec Consulting Services, Inc.

"Board" means the Board of County Commissioners of Alachua County, Florida.

"County" means Alachua County, Florida.

"County Clerk" means the Alachua County Clerk.

"Equivalent Benefit Unit" or "EBU" means the assessment unit described in the Assessment Study and Section 3.03 hereof used to express the relative special benefit received by Assessed Property through the provision of fire protection services and facilities.

"Fire Department" means Alachua County Fire Rescue, the County department which provides fire protection services and facilities.

"Fire Protection Assessed Cost" means the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire protection services, facilities, and programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B)

the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the County to provide fire protection services; (M) a reasonable amount for a capital asset replacement reserve account; (N) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments collected pursuant to an alternative collection method authorized by Section 3.02 of the Assessment Ordinance; (O) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (P) a reasonable amount for contingencies and anticipated delinquencies and uncollectible Fire Protection Assessments; and (Q) reimbursement to the County or any other person for any moneys advanced for any costs incurred by the County or such person in connection with any of the foregoing components of Fire Protection Assessed Cost. In the event the County also imposes an impact fee upon new growth or development for Fire Protection related capital improvements, the Fire Protection

Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees. The Fire Protection Assessed Cost shall also not include costs for the provision of emergency medical services by the County.

"Fire Protection Assessment" means a special assessment lawfully imposed by the Board against Assessed Property to fund all or any portion of the cost of the annual provision of fire protection services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

"Fiscal Year 2017-18" means the County fiscal year which commences on October 1, 2017.

"Government Property" means property owned by the United States of America or any agency thereof, a sovereign state or nation, the State of Florida or any agency thereof, a county, a special district or a municipal corporation and are exempt from payment of the Fire Protection Assessments in accordance with Section 3.06 hereof.

"Owner" shall mean the Person reflected as the owner of Assessed Property on the Tax Roll.

"Person" means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

"Property Appraiser" means the Alachua County Property Appraiser.

"Structure Value" means the sum of the building cost value and the building extra feature value associated with each Tax Parcel in the County as determined by the County through reference to the Tax Roll and/or real property database maintained by the Property Appraiser.

"Structures" means any structures, buildings, extensions and all other improvements to Tax Parcels of any kind or nature whatsoever, including any attachments or equipment affixed thereto, whether temporary or permanent, which are subject to valuation by the Property Appraiser pursuant to Section 4, Article VII of the Florida Constitution and the general law and regulations adopted thereunder.

"Tax Collector" means the Alachua County Tax Collector.

"Tax Parcel" means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.03. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.04. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The County is authorized by Section 125.01(1)(q) and (r), Florida Statutes, to create municipal service benefit units within which to provide municipal services and facilities,

including fire protection, and to fund the provisions of such services and facilities through the levy and collection of special assessments.

(B) The County has historically funded fire protection services through ad valorem taxes imposed by the County in a "municipal service taxing unit." The Board is considering the imposition and collection of special assessments as an alternative funding source which will allow the ad valorem taxes imposed in the municipal service taxing unit to be eliminated.

(C) The constant preparedness to provide fire protection services, facilities and programs possesses a logical relationship to the use and enjoyment of real property by: (1) protecting the value of Structures through the continual availability of fire control and provision of fire protection and associated rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of real property; (3) lowering the cost of property and/or fire insurance by the presence of a professional and comprehensive fire protection and associated rescue program within the County; (4) providing protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire incidents, sometimes occurring on unimproved property, with the potential to spread and endanger the value, Structures and occupants of nearby property, thereby limiting liability.

(D) The Board has carefully considered the Assessment Study which describes an apportionment methodology based upon the benefit conveyed through the availability of fire protection service provided by the County to all parcels (improved and unimproved), and an additional benefit that this availability of service provides to improved property by the protection from the loss of the Structures on improved parcels through the ability to obtain insurance at attractive rates and the ability of the County to respond to and suppress a fire.

(E) Readiness to serve apportionment is based upon the premise that real property receives a substantial benefit from the mere presence and availability of on-call fire protection services and facilities. Such benefit is independent of, and enjoyed even in the absence of, a

call or need for actual service. A given Tax Parcel is benefited over time by that availability alone, even when that Tax Parcel does not generate a call for service, through increased value and marketability, heightened use and enjoyment of the property, and reduced insurance premiums.

(F) All Tax Parcels, developed and undeveloped, are benefited by the mere availability of fire protection services. Such benefit is independent of, and realized even in the absence of, a call or need for actual service. The benefits include:

- (1) Continuous availability of immediate response to fire.
- (2) Provision of first responder medical aid to protect the life and safety of occupants.
- (3) Enhanced property value, marketability of and/or ability to develop property.
- (4) Protection against the spread of fire to neighboring parcels, thereby limiting and containing liability.
- (5) Increased use and enjoyment of the parcel derived from continual and immediately available comprehensive fire protection service should the need arise.
- (6) Enhanced marketability and value of the parcel when compared to a similarly configured parcel for which fire protection services are unavailable.

(G) Individual Tax Parcels are the constituent units which comprise the physical environment of the County as a whole. The parcels, in the aggregate, define the geography of the County and establish the service area within which the County must ensure preparedness and readiness to serve. The parcel composition as a whole is a primary factor, together with policy decisions regarding service levels, which determines the size and scope of the fire department and therefore the annual costs incurred in maintaining continual readiness to serve the community.

(H) The mere availability of fire protection services and facilities benefits each parcel because each contributes to a common burden placed upon County services, facilities and resources collectively created by individual parcels whether a fire event occurs or not. Fundamentally, the existence and presence of each parcel within the County creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide fire protection and associated services and facilities for all parcels.

(I) The Fire Department maintains fire protection resources at a level that provides a continual condition of readiness to respond to calls for service throughout the County at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to property type, size, location or any other factors specific to the property requiring service.

(J) As described above, the annual Fire Department budget is determined through policy decisions regarding desired levels of service and the expenses incurred in maintaining constant readiness and availability (such as minimum or base level personnel staffing, dispatch, electricity and utility costs, and other operations and expenses which are generally static across budgetary cycles,) to the parcels as a whole which do not vary according to or in proportion with characteristics of a given parcel. Accordingly, all parcels benefit in substantially equal measure from the availability benefits associated with Tier 1, and the costs allocated to the Tier 1 benefit pool may be apportioned among all such parcels on an equal, per parcel basis.

(K) In addition to the Tier 1 benefits conferred upon all parcels in the County, the following Tier 2 benefits are additionally conferred upon improved parcels:

(1) The ability to obtain property and/or fire insurance and obtain that insurance at attractive rates because of the availability of fire protection services, and

(2) Protection against loss of Structures provided by the availability of fire suppression service provided by the County and the avoidance of replacement costs (either through direct replacement by the property owner or heightened insurance premiums which may result from claims).

(L) The benefit of protection against loss of Structures varies among improved properties in direct proportion to the Structure Value. The variance in benefit from property to property is analogous to fire or property insurance wherein the annual premium associated with the policy is informed in substantial part by the value of the assets covered under the policy. The insurance analogy is particularly appropriate in that fire protection services are themselves a form of insurance and may be thought of as the first line of insurance for most properties and the sole or primary source of insurance for uninsured or underinsured properties.

(M) The protection from the loss of the Structures due to fire is best represented by the protection from the loss of the investment in the Structure(s) or the avoidance of the cost of replacing the Structure(s) on the property. Since the Tier 2 benefits are conferred to properties improved with Structures and pertain to protection against loss of Structure Value and avoidance of replacement costs, the benefits associated with the Tier 2 are allocated to that cost pool by the proportion of total Structure Value to total just value within the County. This approach to benefit cost allocation reasonably excludes land value from consideration because the land itself and any value associated therewith remains even in the event of a total fire loss for all Structures on the parcel, and is consistent with and reasonably related to the Tier 2 premise of the benefit conveyed by protection against loss of Structures.

(N) The balance of costs to be recovered through the special assessment are allocated to Tier 1 which, as described above, are imposed on an equal, per parcel basis since each parcel, developed and undeveloped, contributes equally to the common burden placed

upon County services, facilities and resources in and benefits in substantially equal measure from the uniform response readiness and level of service provided by the Fire Department.

(O) Accordingly, the apportionment methodology described in the Assessment Study and adopted herein recognizes two tiers of benefit: Tier 1, the simple availability of fire protection service which is available equally without discrimination to all Tax Parcels of all types within the County by virtue of the continued state of readiness to provide fire protection service that is maintained by the County, and Tier 2, the protection from the loss of Structures on the property provided by the availability of fire protection service by the ability to obtain fire insurance, and the continued state of readiness maintained by the County so that when actual calls for service are received the County can provide fire suppression service to protect property owners from the loss of Structures on their property.

(P) The actual investment or replacement cost of the Structure(s) on the Tax Parcels in the County is not readily available and would require inordinate resources to determine and maintain over time. However, Structure Value is the best data reasonably available as a surrogate representation of the relative investment or replacement cost of Structures on each Tax Parcel in the County, and provides a logical basis for apportioning the relative benefits and costs associated with fire protection services and facilities among improved real property.

(Q) The formula utilized to derive Tier 2 of the Fire Protection Assessment generally excludes any reasonably ascertainable or severable land value since the land associated with any given Tax Parcel (and the value of such land) will remain even in the event of total loss fire incident. In the case of condominiums or similar statutory regimes where land value (1) can become a common element by law, (2) is no longer easily severable, (3) may not be isolated, separately identified or determined by the Property Appraiser, or (4) is necessarily not used separately in the Tax Roll preparation process for valuation purposes, just value fairly and

reasonably represents the measure for Tier 2 of the Fire Protection Assessment. This is reasonable because the legal structure of condominium or similar common ownership materially restricts the severability of a specific or individual unit created under a statutory regime from any associated parcel of land. Effectively this limitation conveys benefit that might otherwise exist from land and any other shared common features back to the statutorily recognized unit itself in the form of improvement value. This valuation treatment in a statutorily-created common ownership regime differs from the example of a typical house and lot in which the house might be severed or removed physically by the owner from any associated land to be subsequently replaced with a materially larger or more valuable improvement which can be appraised separately if necessary.

(R) Apportionment based in part upon the value of improvements protected inherently addresses the higher and proportionate benefit accruing to properties facing potentially greater financial loss in the event of fire incident and is a direct and logical means to allocate the costs and benefits of fire protection services and facilities associated with Tier 2.

(S) Besides cost and efficiency advantages associated with relying upon a publicly maintained database for apportionment metrics, a methodology utilizing Structure Value is advantageous because it is uniform across all Tax Parcels in its application of value as a proxy for measuring and allocating the relative benefit conveyed to each improved Tax Parcel. Tax Parcels with similar Structure Value are assessed with proportionate fairness, and the methodology provides an internal system of controls which is self-correcting in that valuation may change over time according to improvements, redevelopment, market conditions and other factors and such changes in value will be recognized as the County prepares the Assessment Roll for the forthcoming Fiscal Year in accordance with the latest valuation data.

(T) Utilizing Structure Value as one factor among several considered in a given methodology is fair, reasonable and equitable since the resulting assessments form a logical valuation base against which the special benefits and costs may be multiplied or determined.

(U) The apportionment methodology is based in part upon data obtained by the County through reference to the real property database maintained by the Property Appraiser in the normal course of performing his or her constitutional responsibilities. The database indicates the number of Tax Parcels within the County and each Tax Parcel's status as improved or unimproved. The number of Tax Parcels is updated by the Property Appraiser as properties within the County are developed, combined, split or subdivided. Therefore, the fire assessments will be essentially self-correcting as the Assessment Roll is updated each year and unimproved Tax Parcels upon which Structures have been constructed are reclassified as improved Tax Parcels and the assessment associated therewith is adjusted accordingly. This data can be accessed from year to year without extraordinary effort or cost to the County and provides a stable, reliable, reasonably accurate and cost effective basis for annual administration and updating of the assessment program.

(V) Use of such publicly maintained data avoids duplication of efforts and the ongoing expenses associated with the County developing and maintaining apportionment metrics on its own, thereby resulting in cost-efficient administration. The County avoids expending substantial resources in determining the factors upon which the methodology is based and administered over time because it relies upon data available from the Property Appraiser, at no additional cost to the Property Appraiser.

(W) In preparing the Assessment Study, Stantec Consulting Services, Inc. conducted extensive interviews with County staff, participated in public workshops and meetings with the Board to discuss the Fire Protection Assessments and alternative funding scenarios, identified cost requirements for the provision of fire protections services, and

reviewed the County's current and prior year budget information related to the provision of fire protection services and facilities. Such budgetary review and related analysis resulted in the identification of costs associated with the provision of emergency medical services ("EMS") and advanced life support ("ALS") and the exclusion of such costs from the amount to be assessed hereunder to fund fire protection services and facilities, as required by Florida law.

(X) The County is not required to fully fund any given essential service or improvement cost through a special assessment. So long as the application of funds is for a public purpose and funds are legally available, the County may determine to fund all or a portion of an essential service or improvement, such as fire protection services and facilities, with general fund or other legally available revenues. The determination as to whether to contribute such other legally available revenues, and how much to contribute, lies solely in the discretion of the Board.

(Y) Stated in the alternative, there is no requirement that the County impose an assessment for the maximum amount of the budget which can be funded by special assessments. The Board may annually determine as a matter of public policy and tax equity to impose Fire Protection Assessments at a rate less than necessary to fund all or any specific portion of the Fire Protection Assessed Cost. Costs incurred in providing fire protection services and facilities not otherwise funded through Fire Protection Assessments may be paid with general fund or other legally available revenues. Such legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part to one tier or class of any budget allocation or expense, or in any combination thereof, and maintain the validity of the apportionment. The flexibility is implemented through a policy and legislative determination employed through careful adherence to case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the Board. However, in no event shall any annual rate of Fire

Protection Assessment exceed that previously noticed to the affected land owners without further notice and public hearing pursuant to the Assessment Ordinance.

(Z) The findings and legislative determinations contained herein are premised upon information, input, analysis and review from County staff, officials and experts, and public comment, as well as careful consideration by the Board. A combination of the foregoing yields a reasoned apportionment methodology premised upon the two distinct tiers or classes of apportionment allocation described herein. The two tiers, when used together, provide a powerful, flexible and equitable means for the County to fairly and reasonably allocate assessable benefits and costs among Assessed Property in the County.

(AA) The apportionment among Tax Parcels of a portion of the County's annual budget for fire protection services, facilities and programs necessary for providing the continual readiness to provide fire protection is hereby determined to be a fair and reasonable means to annually allocate and share the benefits and costs associated therewith.

(BB) The benefits derived from fire protection services, facilities and programs as to each Tax Parcel subject to the Fire Protection Assessments equal or exceed the amount of the special assessments levied and imposed hereunder. The Fire Protection Assessment for any Tax Parcel within the County in employing such an approach also does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel so assessed within the County.

(CC) The Board hereby finds and determines that the Fire Protection Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding fire protection services and facilities by fairly and reasonably allocating a portion of the costs associated therewith among specially benefited property.

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ARTICLE II

ASSESSMENT ROLL, NOTICE AND PUBLIC HEARING

SECTION 2.01. ESTIMATED FIRE PROTECTION ASSESSED COST.

(A) The estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments for Fiscal Year 2017-18 is \$13,015,000. The Fire Protection Assessed Cost will be funded through the imposition of Fire Protection Assessments, as provided herein.

(B) The Assessment Coordinator shall utilize the assessment rates associated with Tier 1 and Tier 2 of the Fire Protection Assessments as described in this Initial Assessment Resolution in the preparation of the preliminary Assessment Roll as provided in Section 2.02 of this Initial Assessment Resolution.

SECTION 2.02. ASSESSMENT ROLL. The Assessment Coordinator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for Fire Protection Assessments for Fiscal Year 2017-18, in the manner provided in Section 39.12.23 of the Assessment Ordinance. The Assessment Roll shall include all Tax Parcels within the County which are not otherwise exempted from payment of the Fire Protection Assessments hereunder. The Assessment Coordinator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Initial Assessment Resolution. A copy of this Initial Assessment Resolution and the preliminary Assessment Roll shall be maintained on file in the office of the County Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll 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 or internet access available to the public.

SECTION 2.03. PUBLIC HEARING. There is hereby established a public hearing to be held at 5:00 p.m. on August 22, 2017 in Commission Chambers, 12 SE 1st Street, 2nd Floor, Gainesville, FL 32601 at which time the Board will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments and providing for the manner of collection.

SECTION 2.04. NOTICE BY PUBLICATION. The Assessment Coordinator shall direct the publication of notice of the public hearing authorized by Section 2.03 hereof in the manner and time provided in Section 39.12.24 of the Assessment Ordinance. The notice shall be published at least twenty (20) calendar days prior to the public hearing established in Section 2.03 hereof, in substantially the form attached hereto as Appendix A.

SECTION 2.05. NOTICE BY MAIL. The Assessment Coordinator shall direct the mailing of notice of the public hearing authorized by Section 2.03 hereof in the manner and time provided in Section 39.12.25 of the Assessment Ordinance. The notice shall be mailed at least twenty (20) calendar days prior to the public hearing established in Section 2.03 hereof, in substantially the form attached hereto as Appendix B.

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ARTICLE III
ASSESSMENTS

SECTION 3.01. ESTABLISHMENT OF THE ALACHUA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.

(A) The Alachua County Municipal Service Benefit Unit for Fire Protection Services is hereby created to include all the unincorporated area of the County and the incorporated areas of the Cities of Alachua, Archer, Hawthorne and Waldo, the governing bodies of which have consented by ordinance to inclusion in the MSBU as required by section 125.01(1)(q), Florida Statutes.

(B) The MSBU is created to fund the provision of fire protection services, facilities and programs to all Assessed Property therein.

SECTION 3.02. IMPOSITION OF ASSESSMENTS. Fire Protection Assessments shall be imposed against property located within the MSBU, the annual amount of which shall be computed for each Tax Parcel in accordance with this Article III. When imposed, the Fire Protection Assessment for each Fiscal Year shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments until paid, as provided in the Assessment Ordinance.

SECTION 3.03. APPORTIONMENT.

(A) The Assessment Study, a copy of which is attached hereto as Appendix C, is hereby approved and incorporated herein in its entirety. The apportionment method set forth therein is hereby adopted as the apportionment method for the Fire Protection Assessments.

(B) Costs associated with Tier 1 shall be allocated among all Tax Parcels not otherwise excluded hereunder on an equal basis, such that the rate of assessment for Tier 1 shall be determined by dividing the costs associated with Tier 1 by the number of Tax Parcels in the MSBU subject to Fire Protection Assessments hereunder.

(C) Costs associated with Tier 2 shall be allocated among Tax Parcels within the MSBU containing Structures not otherwise exempted hereunder as follows: the Structure Value attributed to each Tax Parcel by the Property Appraiser shall be rounded down to the nearest integral of \$5,000, then divided by \$5,000 to determine the number of EBUs associated with such Tax Parcel. The number of EBUs attributed to a given Tax Parcel is then multiplied by the assessment rate for Tier 2 to determine the annual Fire Protection Assessment for that Tax Parcel. All Tax Parcels containing Structures not otherwise exempted hereunder shall be attributed a minimum of 1 EBU.

(D) The Assessment Coordinator is authorized and directed to prepare the preliminary Assessment Roll for Fiscal Year 2017-18 based on a Maximum Assessment Rate for Tier 1 of \$83.34 per Tax Parcel and a Maximum Assessment Rate for Tier 2 of \$7.63 per EBU. The Maximum Assessment Rates which can be imposed in subsequent Fiscal Years without additional notice shall be \$133.22 for Tier 1 and \$12.19 for Tier 2. Such rates include a pro rata share of the costs and expenses associated with collection and administration of the Fire Protection Assessments each year.

(E) The estimated Fire Protection Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the Assessment Coordinator in the preparation of the preliminary Assessment Roll for Fiscal Year 2017-18, as provided in Section 2.02 of this Initial Assessment Resolution.

(F) Chapter 2016-89, Laws of Florida, provides that notwithstanding any other provision of law, a county may not levy special assessments for the provision of fire protection services on land classified as agricultural lands under section 193.461, Florida Statutes, unless the land contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of

\$10,000. The Assessment Coordinator shall apply the provisions of Chapter 2016-89 in preparing the preliminary Assessment Roll for Fiscal Year 2017-18.

(G) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments as set forth in the Assessment Study and adopted by this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among Assessed Property.

SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Protection Assessments shall be utilized for the provision of fire protection services and facilities. In the event there is any fund balance remaining at the end of Fiscal Year 2017-18, such balance shall be carried forward and thereafter used only to fund fire protection related services, facilities, improvements and programs.

SECTION 3.05. COLLECTION OF ASSESSMENTS. Fire Protection Assessments for Fiscal Year 2017-18 shall be collected pursuant to Uniform Assessment Collection Act as provided for in Section 39.12.51 of the Assessment Ordinance, unless otherwise determined by the Board.

SECTION 3.06. EXEMPTION.

(A) Tax Parcels which qualify for the exemptions provided for in Section 37.17.1 of the Alachua County Code shall not be subject to the Fire Protection Assessments contemplated hereunder.

(B) Tax Parcels Tax Parcel classifications indicative of special designations used by the Property Appraiser for recordkeeping purposes which do not represent actual or assessable Tax Parcels are excluded parcels which are not subject to the Fire Protection Assessments contemplated hereunder (ex. header records).

(C) Tax Parcels which typically do not receive a special benefit from the provision of fire protection services and facilities or are infeasible or impractical to assess are excluded

parcels which are not subject to the Fire Protection Assessments contemplated hereunder (including by way of example but not limitation rights of way, rivers/lakes and submerged land, and wastelands/marshes). Such excluded parcels are further described in Appendix B, Schedule 1 of the Assessment Study.

(D) The foregoing classifications of properties are reasonably determined to be immune or exempt from special assessment under state or federal law, inappropriate, infeasible or impracticable to assess, and either benefit marginally or create a lesser or nominal demand or burden on the County's costs associated with readiness to serve, do not merit the expenditure of public funds to impose or collect the Fire Protection Assessments and/or otherwise provide services and facilities which the County might otherwise be required to provide and therefore serve a public purpose, or the exemption thereof serves in some respect to promote the public health, safety, morals, general welfare, security, prosperity and contentment of the inhabitants or residents of the County. The Assessment Coordinator is authorized and directed to use sound judgment in extending such determinations and guidance as the Fire Protection Assessment Roll is developed and maintained over time.

(E) Notwithstanding anything herein to the contrary, the Board reserves the right and ability in the future to impose Fire Protection Assessments against Tax Parcels determined to be exempt hereunder to the extent permitted by law or otherwise in the event required or directed to do so by a court of competent jurisdiction. It is the legislative determination of the Board that in the event a court of competent jurisdiction determines any exemption or reduction by the Board improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for the applicable 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 and except for such reduction or exemption afforded to such Tax Parcel by the Board.

(F) 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.

ARTICLE IV
GENERAL PROVISIONS

SECTION 4.01. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4.02. 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 4.03. CONSTRUCTION; EFFECTIVE DATE. This Resolution shall be liberally construed to effect the purposes hereof and shall become effective immediately upon adoption.

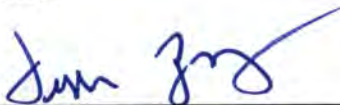
DULY ADOPTED this 11th day of July, 2017.

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



Ken Cornell, Chair

ATTEST:



Jesse K. Irby, II, County Clerk

APPROVED AS TO FORM:



Alachua County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

(Map of MSBU)

**ALACHUA COUNTY, FLORIDA
NOTICE OF PUBLIC HEARING
TO CONSIDER IMPOSITION AND COLLECTION OF
SPECIAL ASSESSMENTS TO FUND
FIRE PROTECTION SERVICES AND FACILITIES**

In accordance with Section 197.3632, Florida Statutes, and Chapter 39.12 of the Alachua County Code, notice is given that the Board of County Commissioners (the "Board") of Alachua County, Florida (the "County") will conduct a public hearing to consider the imposition of annual non-ad valorem special assessments against real property located in the Alachua County Municipal Service Benefit Unit for Fire Protection Services which includes the unincorporated area of the County and the Cities of Alachua, Archer, Hawthorne and Waldo ("MSBU"), including the tax parcel referenced above. The special assessments will fund the provision of fire protection services in the MSBU for the fiscal year commencing October 1, 2017 and will continue in each fiscal year thereafter. The special assessment is an annual assessment which will continue from year to year. The assessment will be collected by the Alachua County Tax Collector pursuant to the tax bill collection method authorized by Section 197.3632, Florida Statutes, commencing in November, 2017. The County has historically funded fire protection services through ad valorem taxes imposed by the County in a "municipal service taxing unit." For the most recent fiscal year, the ad valorem millage rate in the municipal service taxing unit was [] mills which equaled a charge to property owners of \$____ for every \$1,000 of assessed value attributed to the property. The Board is considering the special assessments as an alternative funding source which will allow the ad valorem taxes imposed in the municipal service taxing unit to be eliminated.

The public hearing will be held at 5:00 p.m. on August 22, 2017, in the Alachua County Administration Building, 12 S.E. 1st Street, Second Floor, Room 209, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other 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 you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you 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 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).

To be published on or before August 2, 2017

By: County Clerk

APPENDIX B

FORM OF MAILED NOTICE

[ALACHUA COUNTY LETTERHEAD]

**NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION AND COLLECTION OF
FIRE PROTECTION SPECIAL ASSESSMENTS**

(property owner's name – Col A)
(property owner's address – Col B)

Tax Parcel ID #: (parcel number - Col C)
Tax Parcel Address: (parcel address – Col D)

In accordance with Section 197.3632, Florida Statutes, and Chapter 39.12 of the Alachua County Code, notice is given that the Board of County Commissioners (the "Board") of Alachua County, Florida (the "County") will conduct a public hearing to consider the imposition of annual non-ad valorem special assessments against real property located in the Alachua County Municipal Service Benefit Unit for Fire Protection Services which includes the unincorporated area of the County and the Cities of Alachua, Archer, Hawthorne and Waldo ("MSBU"), including the tax parcel referenced above. The special assessments will fund the provision of fire protection services in the MSBU for the fiscal year commencing October 1, 2017 (Fiscal Year 2017-2018) and future fiscal years. The County has historically funded fire protection services through ad valorem taxes imposed by the County in a "municipal service taxing unit." If the Board determines to impose the special assessments, the ad valorem taxes imposed in the municipal service taxing unit will be eliminated.

The public hearing will be held at 5:00 p.m. on August 22, 2017, in the Alachua County Administration Building, 12 S.E. 1st Street, Second Floor, Room 209, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other 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 you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you 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 Alachua County Equal Opportunity Office at (352) 374-5275 at least two (2) business days prior to the date of the hearing. 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. Information concerning the amount of the assessment proposed for the above-referenced parcel is included below.

Benefit Tier	Assessment Unit	Applicable to	Maximum Rate for FY 2017-18	Maximum Rate for each fiscal year thereafter
Tier 1	Per Parcel	All Non-exempt Parcels – Improved and Unimproved	\$83.34 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	\$7.63 per EBU	\$12.19 Per EBU

The maximum annual fire protection assessment revenue that could be collected within the MSBU for FY2017-2018 is estimated to be \$13,015,000 and the maximum for each fiscal year thereafter is \$20,797,000.

The maximum annual fire protection assessment for the above parcel for FY2017-2018 is \$_____

The special assessment is an annual assessment which will continue from year to year. For Fiscal Year 2017-2018 and each year thereafter, the assessment will be collected pursuant to the tax bill collection method authorized by Section 197.3632, Florida Statutes, commencing in November 2017. The annual assessment amount will include expenses incurred by the County in administering and collecting the assessment including fees imposed by the county property appraiser and tax collector, and will be adjusted as necessary to account for any statutory discounts, which are necessitated when employing the efficiencies of collecting the assessments annually on the same bill as property taxes. Florida law provides that failure to pay the assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title.

Hardship Assistance. In accordance with Sections 37.17.1, 37.17.2 and 39.12.35 of the Alachua County Code, qualifying owners of assessed property who meet criteria and asset guidelines set forth therein shall be eligible to receive assistance with payment of the fire protection assessment from the County. The applicant must apply for the hardship assistance each year. Further information concerning the hardship assistance program and eligibility criteria is available from the Alachua County Department of Fire Rescue at (352) 337-6101.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Alachua County Code provisions addressing fire assessments and hardship assistance, Resolution No. ___ adopted on July 11, 2017 describing the fire assessment and method of calculation and the preliminary assessment roll listing all property subject to the assessment are available for inspection at the office of the County Manager, 2nd Floor,

County Administration Building, 12 S.E. 1st Street, Gainesville, Florida.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire protection assessment, please contact the Department of Fire Rescue at (352) 337-6101.

******THIS IS NOT A BILL******

APPENDIX C
ASSESSMENT STUDY