CITY OF AVON PARK
Highlands County, Florida

CITY COUNCIL SPECIAL MEETING
AVON PARK COMMUNITY CENTER
310 W Main St., Avon Park, FL
Wed., October 14th, 2015, 6:00 PM

A. OPENING

1. Invocation
2. Pledge of Allegiance
3. Roll Call

B. FIRE ASSESSMENT

4. Resolution 15-20 (Final Fire Resolution)

C. CITIZENS PARTICIPATION

Any person who might wish to appeal any decision made by the City Council of the City of Avon Park, Highlands County, Florida, in public hearing or meeting is hereby advised that he/she will need a record of the proceedings, and for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made which will include the testimony and evidence upon which such appeal is to be based. Any person with disabilities requiring accommodations in order to participate should contact the City Manager prior to the meeting.

RESOLUTION NO. 15-20

A RESOLUTION OF THE CITY COUNCIL OF AVON PARK, FLORIDA, RELATING TO THE DELIVERY AND FUNDING OF FIRE RESCUE SERVICES AND FACILITIES WITHIN THE CITY; DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY FIRE RESCUE SERVICES AND FACILITIES; ESTABLISHING THE METHOD OF ASSESSING COSTS ASSOCIATED WITH FIRE RESCUE SERVICES AND FACILITIES AGAINST REAL PROPERTY SPECIALLY BENEFITED THEREBY; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; AMENDING, RATIFYING AND CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; APPROVING THE FIRE RESCUE ASSESSMENT ROLL FOR FISCAL YEAR 2015-16; PROVIDING THE METHOD OF COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AVON PARK, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Avon Park, Florida is adopted pursuant to Article III of Chapter 38 of the Code of Ordinances of the City of Avon Park, Florida (the "Fire Assessment Ordinance"), Article VIII, Section 2 of the State Constitution, Sections 166.021, 166.041 and 197.3632, Florida Statutes, other applicable provisions of law, and City Resolution No. 15-12 (as amended herein, the "Initial Assessment Resolution").

SECTION 2. DEFINITIONS. This Resolution is the Final Assessment Resolution. All capitalized terms not otherwise defined in this Resolution shall have the meanings defined in the Fire Assessment Ordinance and the Initial Assessment Resolution.

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

(A) On June 8, 2015, the City Council adopted the Initial Assessment Resolution which described the fire rescue and facilities provided by the City, provided for the funding of a portion of the costs associated therewith through Fire Rescue

Assessments and the method of assessing the cost of such services against the real property located within the City that will be specifically benefited thereby, established a public hearing to consider approval of the Fire Rescue Assessments, directed preparation of the preliminary Fire Rescue Assessment Roll for Fiscal Year 2015-16 and the provision of the notices required by the Fire Assessment Ordinance.

(B) Section 38-86 of the Fire Assessment Ordinance provides that at the day and time named in such notices, or to which an adjournment or continuance may be taken by the City Council, the City Council shall receive any oral or written objections of interested persons, and may then, or at any subsequent meeting of the City Council, adopt the Final Assessment Resolution which (1) confirms, modifies or repeals the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the City Council, (2) establishes the rate of assessment to be imposed in the upcoming fiscal year, (3) approves the initial assessment roll, with such amendments as it deems just and right, and (4) determines the method of collection.

(C) On July 13, 2015, the City Council commenced the public hearing established by the Initial Assessment Resolution and continued such hearing to August 24, 2015.

(D) At duly held meetings conducted on September 14 and September 22, 2015, the City Council scheduled an additional public hearing to be held on October 14, 2015, for purposes of further consideration and public input on the imposition of Fire Rescue Assessments for Fiscal Year 2015-16, and directed the mailing and publication of notice of such October 14, 2015 public hearing in the manner required by the Fire Assessment Ordinance.

(E) The City Council has therefore conducted numerous meetings and workshops, including but not limited to duly noticed public hearings held on July 13, 2015, August 24, 2015 and October 14, 2015, for purposes of considering and receiving public input on the imposition of Fire Rescue Assessments for Fiscal Year 2015-16, and comments and objections of all interested persons have been heard and considered as required by law.

(F) As required by the Fire Assessment Ordinance and the Initial Assessment Resolution, notice of the October 14, 2015 public hearing was published and mailed to each affected property owner notifying such property owner of the opportunity to be heard. The proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively.

(G) The Fire Rescue Assessment Roll for Fiscal Year 2015-16 has heretofore been filed at the offices of the City Manager in City Hall, 110 East Main Street, Avon Park, Florida, and made available for public inspection.

(H) The Assessments contemplated hereunder are imposed by the City, 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.

(I) The Tax Parcels described in the Fire Rescue Assessment Roll are hereby found to be specially benefited by the provision of fire rescue services and facilities. Adoption of this Final Assessment Resolution constitutes a legislative determination that all Assessed Property derives a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Fire Assessment Ordinance and Initial Assessment Resolution, as amended hereunder, from the fire rescue services, facilities or programs to be provided.

(J) The benefits derived from the fire rescue and facilities funded through the Fire Rescue Assessments exceed the amount of the Fire Rescue Assessments levied and imposed hereunder. The Fire Rescue 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.

(K) The City Council hereby finds and determines that the Fire Rescue Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the fire rescue and facilities provided by the City by fairly and reasonably allocating the Fire Rescue Assessed Cost among specially benefited property.

SECTION 4. ASSESSMENT METHODOLOGY.

(A) The City Council has carefully considered the calls for service apportionment methodology described in the Assessment Report prepared by Burton & Associates dated August 17, 2015 and the memorandum prepared by Burton & Associates dated September 11, 2015, which were included in the record of the October 14, 2015 public hearing on the Fire Rescue Assessments and are incorporated herein.

(B) The services provided by the Avon Park Fire Department include traditional fire rescue, protection and suppression services and first response medical aid which is considered one of the routine duties of a firefighter, and for which

firefighters are required to take 40 hours of training. The first responder services provided by the Avon Park Fire Department are limited to initial medical assistance involving on-scene patient care and stabilization before emergency medical technicians or paramedics arrive, in accordance with Section 401.435, Florida Statutes. Florida law provides that such fire rescue and protection services, including first response medical aid, may be funded through special assessments. SMM Properties, Inc. v. City of North Lauderdale, 760 So. 2d 998 (Fla. 4th DCA 2000); City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002); Desiderio v. City of Boynton Beach, 39 So. 3d 487 (Fla. 4th DCA 2010).

(C) The Florida case law cited above provides that "emergency medical services" may not be funded through special assessment because such services primarily benefit persons, not property. "Emergency medical services" are defined by Section 401.107, Florida Statutes as "activities or services to prevent or treat a sudden critical illness or injury and to provide emergency medical care and prehospital emergency medical transportation to sick, injured or otherwise incapacitated persons in this state."

(D) Emergency medical services in the City, including the primary responsibility for treating and transporting ill or injured persons, are provided by Highlands County pursuant to a memorandum of understanding between the City and Highlands County, in accordance with Section 401.435, Florida Statutes. The City does not provide advanced life support or emergency transport within the meaning of the Florida case law cited above or Florida Statutes.

(E) Accordingly, the Fire Rescue Assessed Cost does not include any funding for emergency medical services but does include funding of first responder services, and all incident calls to specific property or parcels were included in the cost apportionment to property classes in the call data analysis on the basis that none of the calls resulted in the provision of emergency medical services by the Fire Department because the Fire Department does not provide emergency medical services.

(F) The City Council hereby determines that the assessment methodology adopted herein and premised upon calls for services is fair and equitable, represents a reasonable method for apportioning the Fire Rescue Assessed Costs among the real property specially benefitted by the City's provision of fire rescue services and facilities, and complies with Florida law governing the imposition of special assessments to fund fire rescue services.

(G) Such methodology was utilized in preparation of the final Fire Rescue Assessment Roll and is hereby approved, adopted, ratified and confirmed as the methodology for apportioning the Fire Rescue Assessments.

(H) The rate table set forth in Section 3.03(I) of the Initial Assessment Resolution is hereby superseded by the following table which describes the Property Use Categories, Demand Percentages, assessment allocation per category, assessment units and the estimated rate schedule for the Fire Rescue Assessments for Fiscal Year 2015-16:

Property Use Category	*Demand Percentage (% of calls)*	*Assessment Allocation*	*Allocated Units*	*Assessment Unit*	*Assessment per Unit*
Residential	76.5%	$702,685	4,028	Dwelling Unit	$174.45
Commercial	15.7%	$144,017	1,552,600	Sq. Ft.	$0.093
Ind/Warehouse	0.6%	$5,942	418,500	Sq. Ft.	$0.014
Govt/Institutional	7.1%	$65,359	1,852,600	Sq. Ft.	$0.035

(I) The table below presents the square foot ranges applicable to General Parcels up to the maximum structure square footage of 115,800 and the effective square footage assigned to General Parcels within each range.

General Parcel Square Footage Range	*General Parcel Effective Square Footage*
1 – 1,999	1,000
2,000 – 3,499	2,000
3,500 – 4,999	3,500
5,000 – 9,999	5,000
10,000 – 19,999	10,000
20,000 – 29,999	20,000
30,000 – 39,999	30,000
40,000 – 49,999	40,000
50,000 – 59,999	50,000
60,000 – 69,999	60,000
70,000 – 79,999	70,000
80,000 – 89,999	80,000
90,000 – 99,999	90,000
100,000 – 109,999	100,000
110,000 – 115,800	110,000
>115,800	115,800

(J) The above rates of assessment are hereby approved for Fiscal Year 2015-16 and each Fiscal Year thereafter. Fire Rescue Assessments for fire rescue services, facilities and programs in the amounts set forth in the Fire Rescue Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Fire Rescue Assessment Roll.

(K) Fire Flow Capacity.

(1) As described in the Assessment Report, current pumping capacity is defined as the combined amount of water that all apparatus in the City can pump to a first alarm fire. Including reserve units, the maximum pumping capacity of the Fire Department is approximately 6,000 gallons per minute (gpm). Based upon national firefighting standards, the pumping or fire flow capacity of the City at a fire rescue scene would be substantially consumed in the event of a fire involving a structure that is more than 115,800 square feet.

(2) Accordingly, Section 3.03(H)(5) of the Initial Assessment Resolution caps the number of square feet attributed to General Parcels at 115,800 for purposes of the apportionment methodology. Such cap is a fair and reasonable recognition of the diminishment in benefit conveyed by the City's fire rescue services to structures in excess of that size.

(3) The diminishment in benefit results solely from the City's fire flow and response capacity for a single fire rescue incident, and is not a function of the usage of the Tax Parcel from which a service call originates or that parcel's classification as residential or non-residential. The City Council hereby determines that it is fair and reasonable to likewise establish a cap for Residential Properties comprised of multiple Dwelling Units, the square footage of which, in the aggregate, exceeds 115,800 square feet.

(4) A property data analysis reveals that the average Dwelling Unit within City limits is 1,469 square feet. Dividing the maximum structure size (115,800 square feet) by the average Dwelling Unit size (1,469 square feet) shows that for Residential Properties, the maximum number of Dwelling Units to be attributed to a given Tax Parcel for purposes of the apportionment methodology is 79 units.

(L) Mobile Home Parks and Recreational Vehicle Parks. The apportionment methodology approved and adopted hereunder distinguishes between Tax Parcels comprising mobile home parks and recreational vehicle parks, based on the following:

(1) The terms "Mobile Home," "Mobile Home Park," "Recreational Vehicle," and "Recreational Vehicle Park" shall have the meanings set forth in Section 513.01, Florida Statutes, or its successor in function.

(2) Section 320.01, Florida Statutes, lists various types of Recreational Vehicles including a "park trailer." Park trailers are defined therein as transportable units designed to provide seasonal or temporary living quarters, the total area of which does not exceed 500 square feet when constructed to United States Department of Housing and Urban Development Standards, which is the maximum square footage specified for any of the listed types of Recreational Vehicles. It is fair and reasonable to utilize a benchmark of 500 square feet for calculating the Fire Rescue Assessment imposed upon Tax Parcels offering spaces for Recreational Vehicles, including park trailers.

(3) Section 166.223, Florida Statutes, provides that special assessments imposed by a municipality on a Recreational Vehicle Park regulated under Chapter 513 shall not be based on the assertion that such park is comprised of residential units. Accordingly, the Fire Rescue Assessment for each Tax Parcel comprising a Recreational Vehicle Park regulated under Chapter 513, Florida Statutes, shall be computed as follows: (number of Recreational Vehicle spaces) x (500 square feet) x (rate of Assessment for the applicable General Parcel Property Use Category).

(4) The Fire Rescue Assessment for each Tax Parcel comprising a Mobile Home Park shall be computed as follows: (number of Mobile Home spaces) x (rate of Assessment for Residential Property).

(5) The Fire Rescue Assessment for each Tax Parcel with spaces occupied by both Recreational Vehicles and Mobile Homes (regardless of whether such parcel is categorized as a Mobile Home Park or Recreational Vehicle Park) shall be computed as follows: [(number of Recreational Vehicle spaces) x (500 square feet) x (rate of Assessment for the applicable General Parcel Property Use Category)] + [(number of Mobile Home spaces) x (the rate of Assessment for Residential Property)].

(6) The City Manager, City staff and the consultants engaged to assist with the Fire Rescue Assessment program have relied on information reported by the Florida Department of Health, limited site inspections by City staff and input from affected property owners, with respect to the classification of Tax Parcels as Mobile Home Parks or Recreational Vehicle Parks, as well as the number of Mobile Home spaces and Recreational Vehicle spaces found in each.

(7) Such reliance is fair, reasonable and cost efficient in that it avoids the extraordinary expenses otherwise associated with City staff and consultants conducting on-site cataloguing of the composition of each Mobile Home Park, Recreational Vehicle Park, and the individual spaces in each. In recognition that the composition of such parcels may change over time, the City Manager shall be authorized to revise the classification of space usage in such parks in accordance with Section 3.03(N) of the Initial Assessment Resolution.

SECTION 5. AMENDMENT, RATIFICATION AND CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.

(A) Section 1.04 of the Initial Assessment Resolution is hereby amended and restated in its entirety as follows:

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

(A) The City enacted the Fire Assessment Ordinance on April 24, 2000, to provide a procedure for the imposition and collection of fire service special assessments, sometimes referred to as non-ad valorem assessments.

(B) In accordance therewith, the City has adopted various resolutions providing for the imposition of Fire Rescue Assessments each Fiscal Year to fund a portion of the costs incurred by the City in providing fire rescue services, facilities and programs to Assessed Property.

(C) The apportionment methodology approved and adopted by such resolutions is a "demand-based" cost allocation system wherein the Fire Rescue Assessed Cost and special benefit conveyed by fire rescue services are allocated among Assessed Property according to the history of calls for services generated by each property use category.

(D) The City recently engaged the consulting firm Burton & Associates to update the historic call analysis and to provide a revised rate structure for the Fire Rescue Services resulting from the updated call analysis.

(E) This Initial Assessment Resolution is adopted for purposes of implementing such revised rate structure, and to direct mailing and publication of notice concerning a public hearing to consider adoption of the Fire Rescue Assessment Roll for Fiscal Year 2015-16.

(F) The City is authorized by Article VIII, Section 2 of the State Constitution, Section 166.021, Florida Statutes, the Fire Assessment Ordinance, the Uniform

Assessment Collection Act, and other applicable provisions of law to provide for the imposition and collection of charges in the form of special assessments to fund, in whole or in part, the provision of fire rescue services, facilities and programs.

(G) Fire rescue services, facilities, improvements and programs possess a logical relationship to the use and enjoyment of Developed Property and provide a special benefit to property that is improved by the existence or construction of a Building by: (1) protecting the value of the improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of dwellings, improvements and structures within Developed Property; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the City; (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of Developed Property; (5) potential increase in value to property; and (6) better service to landowners and tenants.

(H) The Assessment Report has been considered by the City Council in adopting this Resolution. The apportionment methodology and rate classification system described in the Assessment Report and based upon historic calls for service is reasonable and equitable and is also manageable and capable of being fairly implemented from year to year without wasteful or extraordinary consumption of resources.

(I) It is fair and reasonable to use the Property Use Codes and DOR Codes for apportioning the Fire Rescue Assessed Cost because: (1) the Tax Roll database employing the use of such codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building size for Developed Property within the City, and (2) the Tax Roll database employing the use of such codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Assessment Collection Act.

(J) Apportioning the Fire Rescue Assessed Cost among classifications of Developed Property based upon historical demand for fire rescue services is fair and reasonable and proportional to the special benefit received.

(K) The Incident Reports are a reliable data source available to determine the potential demand for fire services from Property Use Categories and to determine the benefit to Assessed Property resulting from the availability of fire rescue services to protect and serve Buildings located within Assessed Property and their intended occupants. There exists sufficient Incident Reports documenting the historical demand for fire services from the Property Use Categories by an examination of such Incident Reports which is consistent with the experience of the City. Therefore,

the use of Demand Percentages determined by an examination of Incident Reports is a fair and reasonable method to apportion the Fire Rescue Assessed Cost costs among the Property Use Categories.

(L) The level of services required to meet the anticipated demand for fire rescue services and the corresponding annual budget required to fund fire services provided to incidents at non-specific property uses would be required notwithstanding the occurrence of any incidents from non-specific property uses. Therefore, the calls to non-specific property uses are omitted from the apportionment methodology and not re-allocated.

(M) The size or the value of Residential Parcels does not determine the scope of the required fire rescue response or the resources deployed in the event of actual response. The potential demand for fire rescue services is driven by the existence of a Building comprising a Dwelling Unit and the anticipated average occupant population.

(N) Apportioning the Fire Rescue Assessed Cost among Single Family Residential Property on a per parcel basis avoids cost inefficiency and unnecessary administration and is a fair and reasonable method of apportionment based upon historical call data.

(O) The risk of loss and the demand for fire rescue services and facilities presented by General Parcels is substantially related to Building size. Because the value and anticipated occupancy of General Parcels is substantially related to Building size, it is fair, reasonable and equitable to allocate the assessment burden on General Parcels containing such Buildings based upon the size of the Building as measured by square footage data maintained by the Property Appraiser or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, the square footage determined by the City.

(P) The allocation of the assessment burden to improved General Parcels by building size is fair and reasonable for the purposes of apportionment because it is a fair and reasonable method of classifying benefited parcels and will apportion costs among benefited parcels that create similar demand for the availability of fire rescue services.

(Q) Based on the configuration of the Tax Parcels comprising the geography of the City, the suppression of fire on Vacant Parcels, including acreage, primarily benefits Developed Property by the containment of the spread of fire rather than the preservation of the value of the Vacant Parcel. Furthermore, due to the very low number of incidents to Vacant Parcels during the call sample period, calls to Vacant Parcels are not included in the final analysis of the fire call database and Vacant Parcels are not subject to the Fire Rescue Assessments.

(R) The apportionment methodology is based in part upon data obtained by the City 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 City and each Tax Parcel's status as improved or unimproved. This data can be accessed from year to year without extraordinary effort or cost to the City and provides a stable, reliable, reasonably accurate and cost effective basis for annual administration and updating of the assessment program.

(S) Use of such publicly maintained data avoids duplication of efforts and the ongoing expenses associated with the City developing and maintaining apportionment metrics on its own, thereby resulting in cost-efficient administration. The City 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.

(T) The apportionment of Fire Rescue Assessments on the basis of historic calls for service is a fair and reasonable method for allocating potential demand for fire rescue services and facilities and the special benefit conveyed thereby among Developed Property.

(U) Emergency medical services in Avon Park are provided solely by Highlands County. The services provided by the City of Avon Park and the Avon Park Fire Department ("APFD") are limited to fire rescue, protection and suppression services and first response medical aid involving no more than on-scene patient care before the arrival of emergency medical technicians or paramedics which is considered one of the routine duties of a firefighter for which firefighters must receive 40 hours of training as required by state law and administrative rule for certification purposes. While the standardized coding conventions promulgated by FFIRS for use by public safety departments statewide (including APFD) may in some instances include reference to "emergency medical services," or "EMS," etc., the services provided by the APFD are limited to first response medical aid and do not include emergency medical services such as advance life support and patient transport. Accordingly, the Fire Rescue Assessed Cost does not include any funding for emergency medical services, and no calls other than those related to fire rescue and protection services, including first response medical aid, were considered for purposes of allocating the Fire Rescue Assessed Cost among Assessed Property.

(V) The apportionment method described in the Assessment Report and adopted in Section 3.03 hereof bears a reasonable relationship to the cost of providing fire rescue services and facilities.

(W) It is fair and reasonable to impose Fire Rescue Assessments upon Assessed Property, apportioned in the manner set forth in Section 3.03 hereof, to fund the Fire Rescue Assessed Cost.

(X) Each parcel of Assessed Property will be benefitted by the City's provision of fire rescue services, facilities and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

(Y) The Fire Rescue Assessment imposed pursuant to this Resolution is imposed by the City Commission, 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 as ministerial."

(B) Section 2.01 of the Initial Assessment Resolution is hereby amended and restated in its entirety as follows:

"**SECTION 2.01. ESTIMATED FIRE RESCUE ASSESSED COST.**

(A) The estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments for Fiscal Year 2015-16 is $875,919 which represents approximately 59.7% of the City's Fire Department budget for such Fiscal Year. The balance of costs incurred by the City in providing fire protection services and facilities for Fiscal Year 2015-16 shall be funded by available City revenues other than the Fire Rescue Assessments.

(B) The estimated Fire Rescue Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Fire Rescue Assessment Roll as provided in Section 2.02 of this Initial Assessment Resolution."

(C) Section 3.07 of the Initial Assessment Resolution is hereby amended and restated in its entirety as follows:

"**SECTION 3.07. EXEMPT PARCELS.** (A) Exempt Parcels include those associated with the following DOR Codes used by the Property Appraiser:

(1) 082 (forest, parks, rec)
(2) 083 (public schools)
(3) 084 (colleges)
(4) 085 (hospitals)
(5) 086 (county)
(6) 087 (state)
(7) 088 (federal)
(8) 089 (municipal)
(9) 090 (leasehold interest)
(10) 091 (utilities)

(B) The foregoing Tax Parcels are Exempt Parcels which are not subject to the Fire Service Assessments contemplated hereunder.

(C) The City Manager may extend the determination as to whether a Tax Parcel constitutes an Exempt Parcel based on the presentation of competent substantial evidence by the property owner or by other means (Property Appraiser data, site inspection, aerial photographs, etc.) as the Fire Rescue Assessment Roll is developed and administered over time. The foregoing classifications of properties not to be assessed do not include Government Property that is leased for private use.

(D) Based upon the foregoing, there are relatively few Exempt Parcels within the City. Using legally available funds other than the proceeds of the Fire Service Assessments, the City shall otherwise fund or contribute an amount equal to the Fire Service Assessments that would have been otherwise derived from Exempt Parcels. Provided, however, the City Council reserves the right and ability in the future to impose Fire Service 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."

(D) The Initial Assessment Resolution, as amended hereunder, is hereby ratified and confirmed.

SECTION 6. FIRE RESCUE ASSESSMENTS; LIEN OF ASSESSMENTS.

(A) The estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments for Fiscal Year 2015-16, net of exemptions, is $875,919. Such Fire Rescue Assessed Cost will be funded through the imposition of Fire Rescue Assessments as provided herein. The balance of the costs associated with providing fire rescue and facilities shall be funded with other legally available funds of the City.

(B) The Fire Rescue 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 7. APPROVAL OF FIRE RESCUE ASSESSMENT ROLL.

(A) The Fire Rescue Assessment Roll, which is on file with the City Clerk and incorporated herein by reference, is hereby approved.

(B) When it shall appear that any Fire Rescue Assessment should have been imposed hereunder against a Tax Parcel specially benefited by the provision of fire protection services or facilities, but that such Tax Parcel was omitted from the Fire Rescue Assessment Roll or was erroneously assessed, or was not listed on the Tax Roll as an individual parcel of property as of the effective date of the Fire Rescue Assessment Roll approved by the Annual Rate Resolution for any upcoming Fiscal Year, the City Council may, upon provision of a notice by mail provided to the Owner of the omitted or erroneously assessed parcel in the manner and form provided in the Fire Assessment Ordinance, impose the applicable Fire Rescue Assessment for the Fiscal Year in which such error or omission is discovered, in addition to the applicable Fire Rescue Assessment due for the prior two Fiscal Years. Such Fire Rescue 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 special assessments, and superior in rank and dignity to all other prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be collected as provided herein, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted or delinquent assessments.

(C) No act of error or omission on the part of the City Manager, the City Council, Property Appraiser, Tax Collector or their deputies or employees, shall operate to release or discharge any obligation for payment of a Fire Rescue Assessment imposed by the City Council hereunder.

SECTION 8. COLLECTION OF ASSESSMENTS.

(A) The City Manager is hereby authorized to facilitate billing of Fire Rescue Assessments for Fiscal Year 2015-16 pursuant to the Uniform Assessment Collection Act and Section 38-111 of the Fire Assessment Ordinance. The City Manager is authorized to take such actions as may be necessary or desirable in furtherance thereof, including but not limited to certifying the Fire Rescue Assessment Roll to the Tax Collector. Such certification shall be in substantially the form attached hereto as Appendix C.

(B) The amount of the 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 Assessments.

SECTION 9. 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 Fire Rescue Assessment Roll; and the levy and lien of the Fire Rescue Assessments unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of the City Council's adoption of this Final Assessment Resolution.

SECTION 10. CONFLICTS. Any resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 11. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 14th day of October, 2015.

CITY OF AVON PARK, FLORIDA

_____
Mayor

ATTEST:

_____
City Manager

APPROVED AS TO FORM:

_____
City Attorney

APPENDIX A

PROOF OF PUBLICATION

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT

BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn depose and say:

(1) Patty Valdes is Production Manager of Globe Marketing Systems ("Globe").

(2) On or before September 24, 2015, Globe provided mailed notices of a public hearing to be conducted on October 14, 2015, on behalf of the City of Avon Park, Florida (the "City"), in accordance with Section 38-85 of Chapter 38 of the City Code of Ordinances, to each owner of real property located within the City subject to the City's proposed Fire Rescue Assessments, reflected on, and at the addresses shown on, the real property assessment tax roll database maintained by the Highlands County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NAUGHT.

Patricia Valdes

Patty Valdes, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 25th day of September, 2015, by Patty Valdes. She is personally known to me or has produced _____ as identification and did take an oath.

Joy R. Sulzer

Printed/Typed Name: Joy R Sulzer

(SEAL)

Notary Public-State of Florida

Commission Expires: July 13, 2019

JOY R. SULZER
MY COMMISSION # FF246617
EXPIRES: July 13, 2019

APPENDIX C

FORM OF CERTIFICATE
OF NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the City Manager and authorized agent of Avon Park, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services and facilities (the "Non-Ad Valorem Assessment Roll") 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 Highlands County Tax Collector by October 15, 2015.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Highlands County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of _____, 2015.

AVON PARK, FLORIDA

By: _____
City Manager

Property Class	Assessment Unit	Assessment discussed and failed to pass at Public Meeting Aug 24, 2015	New Amount to be discussed at a Public Meeting on Wed., Oct 14, 2015
Residential	Dwelling unit	$ 117.090	$ 174.450
Commercial	Square Feet	$ 0.202	$ 0.093
Industrial/Warehouse	Square Feet	$ 0.103	$ 0.014
Govt./Institutional	Square Feet	$ 0.071	$ 0.035

Rate 2014:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Residential	$140

NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional	Nursing Homes
	< 1,999	$113	$43	$152	$1,104
	2,000 - 3,499	$226	$85	$304	$2,209
	3,500 - 4,999	$396	$148	$532	$3,866
	5,000 - 9,999	$565	$212	$760	$5,522
	10,000 - 19,999	$1,131	$423	$1,521	$11,044
	20,000 - 29,999	$2,262	$847	$3,040	$22,089
	30,000 - 39,999	$3,392	$1,269	$4,561	$33,133
	40,000 - 49,999	$4,524	$1,692	$6,081	$44,177
	> 50,000	$5,654	$2,116	$7,602	$55,221

Avon Park Fire Assessment

Rates and Revenues in $10 increments of Residential Assessment

	Cost Recovery %	59.7%	58.2%	54.8%	51.3%	47.9%	44.5%	41.1%	37.6%	34.2%	30.8%	27.4%	24.0%	20.5%	17.1%
Property Category	**Assessment Unit**	Revenue Neutral													
Residential	Dwelling Unit	$ 174.45	$ 170.00	$ 160.00	$ 150.00	$ 140.00	$ 130.00	$ 120.00	$ 110.00	$ 100.00	$ 90.00	$ 80.00	$ 70.00	$ 60.00	$ 50.00
Commercial	Sq Ft	$ 0.093	$ 0.090	$ 0.085	$ 0.080	$ 0.074	$ 0.069	$ 0.064	$ 0.058	$ 0.053	$ 0.048	$ 0.043	$ 0.04	$ 0.03	$ 0.03
Ind/Warehouse	Sq Ft	$ 0.014	$ 0.014	$ 0.013	$ 0.012	$ 0.011	$ 0.011	$ 0.010	$ 0.009	$ 0.008	$ 0.007	$ 0.007	$ 0.01	$ 0.01	$ 0.00
Govt/Institutional	Sq Ft	$ 0.035	$ 0.034	$ 0.032	$ 0.030	$ 0.028	$ 0.026	$ 0.024	$ 0.022	$ 0.020	$ 0.018	$ 0.016	$ 0.01	$ 0.01	$ 0.01
	Total Assessment	$ 875,919	$ 852,679	$ 802,904	$ 753,128	$ 701,803	$ 652,445	$ 602,669	$ 551,344	$ 501,569	$ 451,793	$ 402,435	$ 351,110	$ 301,335	$ 251,559
	Less: 5% Reserve or Contingency	$ (43,796)	$ (42,634)	$ (40,145)	$ (37,656)	$ (35,090)	$ (32,622)	$ (30,133)	$ (27,567)	$ (25,078)	$ (22,590)	$ (20,122)	$ (17,556)	$ (15,067)	$ (12,578)
	Less: 2% Tax Collector's Expens	$ (17,518)	$ (17,054)	$ (16,058)	$ (15,063)	$ (14,036)	$ (13,049)	$ (12,053)	$ (11,027)	$ (10,031)	$ (9,036)	$ (8,049)	$ (7,022)	$ (6,027)	$ (5,031)
	Estimated Collected Revenue	$ 832,123	$ 810,045	$ 762,758	$ 715,472	$ 666,713	$ 619,823	$ 572,536	$ 523,777	$ 476,490	$ 429,204	$ 382,314	$ 333,555	$ 286,268	$ 238,981

As requested by the City, rates are calculated with all calls, including EMS, distributed to real property.