ARTICLE V. FIRE RESCUE SERVICES

DIVISION 1. GENERALLY

Sec. 54-301. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Fire rescue services assessment means a special assessment lawfully imposed by the city against assessed property to fund all or any portion of the cost of the provision of fire rescue 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 property identified in the initial assessment resolution or the preliminary rate resolution.

Fire rescue services assessed cost means the amount determined by the city commission to be assessed in any fiscal year to fund all or any portion of the cost of the provision of fire rescue services, facilities or programs which provide a special benefit to assessed property, and shall include but not be limited to the following components:

(1) The cost of physical construction, reconstruction or completion of any required facility or improvement;

(2) The costs incurred in any required acquisition or purchase;

(3) The cost of all labor, materials, machinery and equipment;

(4) The cost of fuel, parts, supplies, maintenance, repairs and utilities;

(5) The cost of computer services, data processing and communications;

(6) The cost of all lands and interest therein, leases, property rights, easements and franchises of any nature whatsoever;

(7) The cost of any indemnity or surety bonds and premiums for insurance;

(8) The cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits;

(9) The cost of uniforms, training, travel, and per diem;

(10) The cost of construction plans and specifications, surveys and estimates of costs;

(11) The cost of engineering, financial, legal and other professional services;

(12) The costs of compliance with any contracts or agreements entered into by the city to provide fire rescue services;

(13) All costs associated with the structure, implementation, collection and enforcement of the fire rescue services assessments, including any service charges of the tax collector, or property appraiser and amounts necessary to offset discounts received for early payment of fire rescue services assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire rescue services Assessments collected pursuant to section 54-315;

(14) All other costs and expenses necessary or incidental to the acquisition, provision or construction of fire rescue services, facilities or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the city commission by subsequent resolution;

(15) A reasonable amount for contingency and anticipated delinquencies and uncollectible fire rescue services assessments; and

(16) Reimbursement to the city or any other person for any moneys advanced for any costs incurred by the city or such person in connection with any of the foregoing components of fire rescue services assessed cost.

If the city also imposes an impact fee upon new growth or development for fire rescue services related capital improvements, the fire rescue services assessed cost shall not include costs attributable to capital improvements necessitated by new growth or development.

Sec. 54-302. General findings.

It is ascertained, determined, and declared that:

(1) Pursuant to Fla. Const., art. VIII, § 2(b), and F.S. §§ 166.021, and 166.041, the city commission has all powers of local self government necessary to perform municipal functions, render municipal services except when prohibited by law, and such power may be exercised by the enactment of legislation in the form of city ordinances.

(2) The city commission may exercise any governmental, corporate or proprietary power for a municipal purpose except when expressly prohibited by law, and the city commission may legislate on any subject matter on which the state legislature may act, except those subjects described in F.S. § 166.021(3)(a)—(d). The subject matter of paragraphs F.S. § 166.021 (3)(a)—(d), are not relevant to the imposition of assessments related to fire rescue services, facilities or programs of the city.

(3) The purpose of this article is to:

a. Provide procedures and standards for the imposition of citywide fire rescue services assessments under the general home rule powers of a municipality to impose special assessments;

b. Authorize a procedure for the funding of fire rescue services, facilities or programs providing special benefits to property within the city; and

c. Legislatively determine the special benefit provided to assessed property from the provision of fire rescue services.

(5) The annual fire rescue services assessments to be imposed pursuant to this article shall constitute non-ad-valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(8) The fire rescue services assessment imposed pursuant to this article is imposed by the city, not the county board of county commissioners, property appraiser or tax collector. Any activity of the property appraiser or tax collector under the provisions of this article shall be construed as ministerial.

Sec. 54-303. Legislative determinations of special benefit.

It is hereby ascertained and declared that the fire rescue services, facilities, and programs provide a special benefit to property because fire rescue services possess a logical relationship to the use and enjoyment of improved property by:

(1) protecting the value and integrity of improvements, structures and land through the provision of fire rescue services;
(2) protecting the life and safety of intended occupants in the use and enjoyment of property; and
(3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue services program within the city.

Sec. 54-304. Applicability.

This article and the city's authority to impose assessments shall be applicable throughout the city.

Sec. 54-305. Alternative method.

(a) This article shall be deemed to provide an additional and alternative method for the doing of the things authorized by this article and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This article, being necessary for the welfare of the inhabitants of the city, shall be liberally construed to effect its purposes.

(b) Nothing in this article shall preclude the city commission from directing and authorizing, by resolution, the combination with each other of any:

(1) Supplemental or additional notice deemed proper, necessary or convenient by the city;

(2) Notice required by this article; or

(3) Notice required by law, including the Uniform Assessment Collection Act.

Sec. 54-306. Exemptions.

Government property that is otherwise exempt from taxation by the city shall be exempt from fire rescue services assessments.

DIVISION 2. ANNUAL ASSESSMENTS

Sec. 54-307. General authority.

(a) The city commission is authorized to impose an annual fire rescue services assessment to fund all or any portion of the fire rescue services assessed cost upon benefited property at a rate of assessment based on the special benefit accruing to such property from the city's provision of fire rescue services, facilities, stormwater control, conservation and aquifer recharge (also referred to as stormwater management). All fire rescue services assessments shall be imposed in conformity with the procedures set forth in this division.

(b) The amount of the fire rescue services assessment imposed in a fiscal year against a parcel of assessed property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the fire rescue services assessed cost among properties on a basis reasonably related to the special benefit provided by fire rescue services, facilities or programs funded with assessment proceeds.

Sec. 54-308. Adoption of rate resolutions and indexing.

(a) Fees due and payable for the provision of the fire rescue services shall be set and may be amended from time to time by resolution of the city commission.

(b) The fees provided in this article shall be automatically adjusted ("indexed") by an amount equal to the annual increase in the index numbers of retail commodity prices designated "Consumer Price Index For All Urban Consumers" (the "consumer price index" or "CPI") as issued by the Bureau of Labor Statistics, United States Department of Labor. The annual CPI increase shall assist in covering the costs and expenses in the provision of the fire rescue services, without the need for further consideration by the city commission. Notwithstanding the above, the city manager may refrain from imposing the CPI increase when the city manager determines the increase is not needed to cover the city's costs.

(c) (a) As an alternative procedure to adoption of an annual-rate resolution, by the rate resolution set forth at section 54-308 above, the city commission may adopt a variable or maximum rate resolution, setting forth a maximum rate for which the fire rescue services assessment may be imposed thereafter each year following adoption of the resolution unless or until the assessment is increased beyond the maximum rate so authorized or discontinued.

Sec. 54-309. Lien of fire rescue services assessments.

All fire rescue services assessments 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. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles and claims until paid. The lien for a fire rescue services assessment shall be deemed perfected upon adoption by the city commission of the final assessment resolution or the annual rate resolution, whichever is applicable. The lien for a fire rescue services assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the assessment roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll. The lien for a fire rescue services assessment collected under the alternative method of collection provided in section 54-315 shall be deemed perfected upon adoption by the city commission of the final assessment resolution or the annual rate resolution, whichever is applicable, and shall attach to the property on such date of adoption.

Sec. 54-310. Revisions to fire rescue services assessments.

If any fire rescue services assessment made under the provisions of this article is either in whole or in part annulled, vacated or set aside by the judgment of any court, or if the city commission is satisfied that any such fire rescue services assessment is so irregular or defective that it cannot be enforced or collected, or if the city commission has omitted any property on the assessment roll, which property should have been so included, the city commission may take all necessary steps to impose a new fire rescue services assessment against any property benefited by the fire rescue services assessed costs.

Sec. 54-311. Procedural irregularities.

Any informality or irregularity in the proceedings in connection with the levy of any fire rescue services assessment under the provisions of this article shall not affect the validity of the assessment after its approval, and any fire rescue services assessment as finally approved shall be competent and sufficient evidence that such fire rescue services assessment was duly levied, that the fire rescue services assessment was duly made and adopted, and that all other proceedings adequate to such fire rescue services assessment were duly had, taken and performed as required by this article; and such variance from these directions shall be held material unless it be clearly shown that the party objecting was materially injured by the variance.

Sec. 54-312. Correction of errors and omissions.

(a) No act of error or omission on the part of the property appraiser, tax collector, city manager, city commission, their deputies or employees, shall operate to release or discharge any obligation for payment of a fire rescue services assessment imposed by the city commission under the provisions of this article.

Sec. 54-313. Interim assessments.

An interim fire rescue services assessment shall be imposed against all property for which a certificate of occupancy is issued after finalization of the annual assessment roll. The amount of the interim fire rescue services assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the rate resolution applicable for the fiscal year in which the certificate of occupancy is issued. Such monthly rate shall be imposed for each full calendar month remaining in the fiscal year. In addition to the monthly rate, the interim fire rescue services assessment shall also include an estimate of the subsequent fiscal year's fire rescue services assessment. No certificate of occupancy shall be issued until full payment of the interim fire rescue services assessment is received by the city. Issuance of the certificate of occupancy by mistake or inadvertence, and without the payment in full of the interim fire rescue services assessment, shall not relieve the owner of such property of the obligation of full payment. For the purpose of this provision, such interim fire rescue services assessment shall be deemed due and payable on the date the certificate of occupancy was issued and shall constitute a lien against such property as of that date. Such lien shall be 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 liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the certificate of occupancy.

DIVISION 3. COLLECTION AND USE

Sec. 54-314. Method of collection.

(a) Unless otherwise directed by the city commission, the fire rescue services assessments shall be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act; and the city shall comply with all applicable provisions of the Uniform Assessment Collection Act.

(b) The amount of a fire rescue services assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific parcel of benefited property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, or program provided:

(1) The collection method used in connection with the prior year's assessment did not employ the use of the uniform method of collection authorized by the Uniform Assessment Collection Act;

(2) Notice is provided to the owner as required under the Uniform Assessment Collection Act; and

(3) Any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such fire rescue services assessment upon certification of a non-ad-valorem roll to the tax collector by the city.

Sec. 54-315. Alternative method of collection.

(a) In lieu of utilizing the Uniform Assessment Collection Act, the city may elect to collect the fire rescue services assessments by any other method authorized by law or under the alternative collection method provided by this section.

(b) The city shall provide fire rescue services assessment bills by first class mail to the owner of each affected parcel of property, other than government property. The bill or accompanying explanatory material shall include:

(1) A brief explanation of the fire rescue services assessment;

(2) A description of the unit of measurement used to determine the amount of the fire rescue services assessment;

(3) The number of units contained within the parcel;

(4) The total amount of the fire rescue services assessment imposed against the parcel for the appropriate period;

(5) The location at which payment will be accepted;

(6) The date on which the fire rescue services assessment is due; and

(7) A statement that the fire rescue services assessment constitutes 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.

(c) A general notice of the lien resulting from imposition of the fire rescue services assessments shall be recorded in the official records of the county. Nothing in this subsection shall be construed to require that individual liens or releases be filed in the official records.

(d) The city shall have the right to foreclose and collect all delinquent fire rescue services assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. A fire rescue services assessment shall become delinquent if it is not paid within 30 days from the date any installment is due. The city or its agent shall notify any property owner who is delinquent in payment of his fire rescue services assessment within 60 days from the date such assessment was due. Such notice shall state in effect that the city or its agent will either:

(1) Initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent fire rescue services assessment in a method provided by law for foreclosure of mortgages on real property; or

(2) Cause an amount equivalent to the delinquent fire rescue services assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.

(e) All costs, fees and expenses, including reasonable attorney's fees and title search expenses, related to any foreclosure action as described in this section shall be included in any judgment or decree rendered in the action. At the sale pursuant to decree in any such action, the city may be the purchaser to the same extent as any person. The city or its agent may join in one foreclosure action the collection of fire rescue services assessments against any or all property assessed in accordance with the provisions of this article. All delinquent owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the city and its agents, including reasonable attorney's fees, in collection of such delinquent fire rescue services assessments and any other costs incurred by the city as a result of such delinquent fire rescue services assessments; and the costs shall be collectible as a part of or in addition to the costs of the action.

(f) In lieu of foreclosure, any delinquent fire rescue services assessment and the costs, fees and expenses attributable to the assessment, may be collected pursuant to the Uniform Assessment Collection Act; however:

(1) Notice must be provided to the owner in the manner required by the Uniform Assessment Collection Act and this article; and

(2) Any existing lien of record on the affected parcel for the delinquent fire rescue services assessment must be supplanted by the lien resulting from certification of the assessment roll, as applicable, to the tax collector.

(g) Notwithstanding the city's use of an alternative method of collection, the city manager shall have the same power and authority to correct errors and omissions as provided to him or county officials in section 54-312.

(h) Any city commission action required in the collection of fire rescue services assessments may be by resolution.