RESOLUTION NO. 2026-54

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF DELTONA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; AUTHORIZING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE SERVICES, FACILITIES, AND PROGRAMS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, TO THE OFFICE OF THE PROPERTY APPRAISER FOR INCLUSION ON THE TRIM NOTICE; ACKNOWLEDGING PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS, SEVERABILITY, SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Deltona, Florida (the "City Commission"), has enacted Ordinance 17-2025, which is the Special Assessments Ordinance (the "Ordinance"), codified in Chapter 54, "Special Assessments," of the City of Deltona Code of Ordinances (the "Code"), which authorizes the City Commission to create assessment areas to include property located within the incorporated area of the City of Deltona, Florida (the "City") that is specially benefitted by the services, facilities, programs, or local improvements proposed for funding from the proceeds of assessments to be imposed therein; and

WHEREAS, the City Commission adopted Resolution 2025-170, announcing its intent to utilize the Uniform Method of Collection for fire rescue services assessments in the incorporated area of the City; and

WHEREAS, the imposition of a Fire Rescue Services Assessment for Fire Rescue Services, Facilities, and Programs, each fiscal year is an equitable and efficient method of allocating and apportioning Fire Rescue Services Costs among parcels of Assessed Property; and

WHEREAS, the Commission desires to impose the Fire Rescue Services Assessment within the City using the uniform collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, the City is required to advise the Property Appraiser of its maximum annual assessment, and the date, time and place at which a public hearing will be held to consider the annual assessment rate pursuant to Section 197.3632, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA:

Section 1. Authority. This Resolution is adopted pursuant to Ordinance 17-2025; Sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

Section 2. Purpose and Definitions. This resolution constitutes the Initial Assessment Resolution, as defined in the Ordinance, which initiates the process for imposition of a Special Assessments. All capitalized terms in this resolution that are not otherwise defined herein shall have the meanings defined in the Ordinance.

Section 3. Provision and Funding of Fire Rescue Services. Upon the imposition of Fire Rescue Assessments within the incorporated area of the City of Deltona, the City shall provide Fire Rescue Services to all Assessable Property. Proceeds from Fire Rescue Assessments shall be used exclusively to fund the cost of providing Fire Rescue Services within the incorporated area of the City. The remaining cost of providing Fire Rescue Services shall be funded by other City revenues that may be lawfully expended for that purpose. It is hereby ascertained, determined and declared that each parcel of Assessable Property within the incorporated area of the City will be specially-benefited by the City's provision of Fire Rescue Services, in an amount not less than the Fire Rescue Assessment imposed against such parcel which has been computed in accordance with the provisions of Ordinance 17-2025 and general law.

Section 4. Determination of Fire Rescue Assessed Costs; Establishment of Estimated Assessment Rate. It is hereby ascertained, determined, and declared that the estimated assessed cost for the fire rescue services, facilities, and programs for Benefitted Parcels for the Fiscal Year beginning October 1, 2026, shall be as set forth in Exhibit “A” (the “Estimated Assessment Rate”) attached hereto and incorporated herein. The estimated Fire Rescue Assessments established in this Initial Assessment Resolution are the estimated assessment rates utilized by the Manager to prepare the Assessment Roll for the Fiscal Year beginning October 1, 2026 as provided in Section 5 herein. The Maximum Assessment Rate for Fire Rescue Assessments is hereby ascertained, determined, and declared that the estimated assessed cost for the fire rescue services, facilities, and programs for Benefitted Parcels for the Fiscal Year beginning October 1, 2026, shall be as set forth in Exhibit “B” (the “Maximum Assessment Rate”)

Section 5. Initial Assessment Roll. The City Manager is hereby direction to prepare the Initial Assessment Roll in the manner provided in the Ordinance. The Initial Assessment Roll shall include all Assessed Property as provided by the Property Appraiser within the City and reflect apportionment of the estimated Fire Rescue Service Assessed Costs to be recovered through the Fire Rescue Assessments set forth in this Initial Assessment Resolution. It is hereby ascertained, determined and declared that the method of determining Fire Rescue Assessments for Fire Rescue Services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessable Property in the City.

Section 6. Authorization of Public Hearing. There is hereby established a public hearing to be held at 6:30 p.m. on September 9, 2026, or as soon thereafter as may be heard, at the Deltona Commission Chambers, 2345 Providence Blvd., Deltona, Florida at which time the City Commission will receive and consider any comments on the Fire Rescue Services Assessment from the public and affected property owners and adoption of the annual rate resolution for the upcoming fiscal year.

Section 7. Notice by Publication. The City Manager shall publish a notice of the public hearing authorized by this Initial Assessment Resolution in accordance with

Section 54-12 of the Code. Such notice shall be published no later than August 20, 2026, in a newspaper of general circulation in Volusia County**.**

Section 8. Application of Assessment Proceeds. Proceeds derived by the City from the Fire Rescue Assessment will be utilized for the provision of Fire Rescue Services within the incorporated area of the City. In the event there is any fund balance remaining at the end of the fiscal year 2027, such balance shall be carried forward into fiscal year 2028 for the sole purpose of funding said fire rescue services, facilities, and programs.

Section 9. City Manager Authorized. The City Manager or his designee is hereby authorized to transmit the Estimated Assessment Rate to the Office of the Property Appraiser for inclusion on the TRIM Notice

Section 10. Conflicts. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 11. Severability. If any clause, section, part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, the validity of the remaining portions or applications of this resolution shall not be affected thereby.

Section 12. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected.

Section 13. Effective Date. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA, THIS ______ DAY OF ______________________, 2026.

BY: ________________________________

Santiago Avila, Jr., MAYOR

ATTEST:

____

Joyce Raftery, CMC, MMC, CITY CLERK

Name	Yes	No
Avila-Vazquez		
Colwell		
Heriot		
Howington		
Nabicht		
Santiago		
Avila		

Approved as to form and legality
for use and reliance of the City of
Deltona, Florida

____

TG Law PLLC, CITY ATTORNEY

EXHIBIT "A"

ESTIMATED FIRE SERVICE ASSESSMENT RATE SCHEDULE

The Estimated Fire Assessments to be assessed and apportioned among benefitted parcels to generate the estimated Fire Assessment Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Land Use	Unit	Rate
Residential		
Residential	dwelling unit	$579
Vacant Land		
Vacant Land	parcel	$47
Commercial		
Commercial 1 - 1,999	parcel	$731
Commercial 2,000 to 2,999	parcel	$1,828
Commercial 3,000 to 3,999	parcel	$2,559
Commercial 4,000 to 4,999	parcel	$3,290
Commercial 5,000 to 5,999	parcel	$4,021
Commercial 6,000 to 6,999	parcel	$4,752
Commercial 7,000 to 7,999	parcel	$5,483
Commercial 8,000 to 9,999	parcel	$6,579
Commercial 10,000 to 11,999	parcel	$8,041
Commercial 12,000 to 13,999	parcel	$9,503
Commercial 14,000 to 15,999	parcel	$10,965
Commercial 16,000 to 17,999	parcel	$12,427
Commercial 18,000 to 19,999	parcel	$13,889
Commercial 20,000 to 24,999	parcel	$16,448
Commercial 25,000 to 29,999	parcel	$20,103
Commercial 30,000 to 34,999	parcel	$23,758
Commercial 35,000 to 39,999	parcel	$27,413
Commercial 40,000 to 44,999	parcel	$31,068
Commercial 45,000 to 49,999	parcel	$34,723
Commercial 50,000 to 59,999	parcel	$40,205
Commercial 60,000 to 69,999	parcel	$47,515
Commercial 70,000 to 79,999	parcel	$54,825
Commercial 80,000 to 89,999	parcel	$62,135
Commercial 90,000 to 99,999	parcel	$69,445
Commercial 100,000 to 119,999	parcel	$80,410
Commercial 120,000 to 139,999	parcel	$95,030
Commercial 140,000 to 159,999	parcel	$109,650

Land Use	Unit	Rate
Commercial		
Commercial 160,000 to 179,999	parcel	$124,270
Commercial 180,000 to 199,999	parcel	$138,890
Commercial 200,000 to 249,999	parcel	$164,475
Commercial 250,000 to 299,999	parcel	$201,025
Commercial 300,000 to 499,999	parcel	$292,400
Commercial 500,000 to 749,999	parcel	$456,875
Commercial 750,000 or greater	parcel	$877,200
Industrial/Warehouse		
Industrial/Warehouse 1 - 1,999	parcel	$355
Industrial/Warehouse 2,000 to 2,999	parcel	$888
Industrial/Warehouse 3,000 to 3,999	parcel	$1,243
Industrial/Warehouse 4,000 to 4,999	parcel	$1,598
Industrial/Warehouse 5,000 to 5,999	parcel	$1,953
Industrial/Warehouse 6,000 to 6,999	parcel	$2,308
Industrial/Warehouse 7,000 to 7,999	parcel	$2,663
Industrial/Warehouse 8,000 to 9,999	parcel	$3,195
Industrial/Warehouse 10,000 to 11,999	parcel	$3,905
Industrial/Warehouse 12,000 to 13,999	parcel	$4,615
Industrial/Warehouse 14,000 to 15,999	parcel	$5,325
Industrial/Warehouse 16,000 to 17,999	parcel	$6,035
Industrial/Warehouse 18,000 to 19,999	parcel	$6,745
Industrial/Warehouse 20,000 to 24,999	parcel	$7,988
Industrial/Warehouse 25,000 to 29,999	parcel	$9,763
Industrial/Warehouse 30,000 to 34,999	parcel	$11,538
Industrial/Warehouse 35,000 to 39,999	parcel	$13,313
Industrial/Warehouse 40,000 to 44,999	parcel	$15,088
Industrial/Warehouse 45,000 to 49,999	parcel	$16,863
Industrial/Warehouse 50,000 to 59,999	parcel	$19,525
Industrial/Warehouse 60,000 to 69,999	parcel	$23,075
Industrial/Warehouse 70,000 to 79,999	parcel	$26,625
Industrial/Warehouse 80,000 to 89,999	parcel	$30,175
Industrial/Warehouse 90,000 to 99,999	parcel	$33,725
Industrial/Warehouse 100,000 to 119,999	parcel	$39,050
Industrial/Warehouse 120,000 to 139,999	parcel	$46,150
Industrial/Warehouse 140,000 to 159,999	parcel	$53,250
Industrial/Warehouse 160,000 to 179,999	parcel	$60,350
Industrial/Warehouse 180,000 to 199,999	parcel	$67,450
Industrial/Warehouse 200,000 to 249,999	parcel	$79,875
Industrial/Warehouse 250,000 to 299,999	parcel	$97,625

Land Use	Unit	Rate
Industrial/Warehouse		
Industrial/Warehouse 300,000 to 499,999	parcel	$142,000
Industrial/Warehouse 500,000 to 749,999	parcel	$221,875
Industrial/Warehouse 750,000 or greater	parcel	$426,000
Institutional		
Institutional 1 - 1,999	parcel	$544
Institutional 2,000 to 2,999	parcel	$1,360
Institutional 3,000 to 3,999	parcel	$1,904
Institutional 4,000 to 4,999	parcel	$2,448
Institutional 5,000 to 5,999	parcel	$2,992
Institutional 6,000 to 6,999	parcel	$3,536
Institutional 7,000 to 7,999	parcel	$4,080
Institutional 8,000 to 9,999	parcel	$4,896
Institutional 10,000 to 11,999	parcel	$5,984
Institutional 12,000 to 13,999	parcel	$7,072
Institutional 14,000 to 15,999	parcel	$8,160
Institutional 16,000 to 17,999	parcel	$9,248
Institutional 18,000 to 19,999	parcel	$10,336
Institutional 20,000 to 24,999	parcel	$12,240
Institutional 25,000 to 29,999	parcel	$14,960
Institutional 30,000 to 34,999	parcel	$17,680
Institutional 35,000 to 39,999	parcel	$20,400
Institutional 40,000 to 44,999	parcel	$23,120
Institutional 45,000 to 49,999	parcel	$25,840
Institutional 50,000 to 59,999	parcel	$29,920
Institutional 60,000 to 69,999	parcel	$35,360
Institutional 70,000 to 79,999	parcel	$40,800
Institutional 80,000 to 89,999	parcel	$46,240
Institutional 90,000 to 99,999	parcel	$51,680
Institutional 100,000 to 119,999	parcel	$59,840
Institutional 120,000 to 139,999	parcel	$70,720
Institutional 140,000 to 159,999	parcel	$81,600
Institutional 160,000 to 179,999	parcel	$92,480
Institutional 180,000 to 199,999	parcel	$103,360
Institutional 200,000 to 249,999	parcel	$122,400
Institutional 250,000 to 299,999	parcel	$149,600
Institutional 300,000 to 499,999	parcel	$217,600
Institutional 500,000 to 749,999	parcel	$340,000
Institutional 750,000 or greater	parcel	$652,800

EXHIBIT "B"

MAXIMUM FIRE SERVICE ASSESSMENT RATE SCHEDULE

The Maximum Fire Assessments to be assessed and apportioned among benefitted parcels to generate the estimated Fire Assessment Cost for the Fiscal Year commencing October 1, 2026, and all ensuing fiscal years, subject to annual indexing as authorized by Ordinance 14-2026 are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Land Use	Unit	Rate
Residential		
Residential	dwelling unit	$579
Vacant Land		
Vacant Land	parcel	$47
Commercial		
Commercial 1 - 1,999	parcel	$731
Commercial 2,000 to 2,999	parcel	$1,828
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