



**Okeechobee County  
Board of County Commissioners**

304 NW 2nd Street  
Okeechobee, FL 34972

Department: Administration  
Category: Rate  
Prepared By: Corey Wheeler  
Initiator: Corey Wheeler

**SCHEDULED  
RESOLUTION (ID # 3558)**

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**SUBJECT:** PRELIMINARY RATE RESOLUTION, EMERGENCY MEDICAL SERVICE TAX ASSESSMENTS

**MEETING:** Regular Session July 28, 2016

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**FINANCIAL IMPACT:**  
\$1,613,164 118-44-319000-0

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**REQUESTED ACTION:**

That the Board of County Commissioners approve Resolution 2016-\_\_\_\_, Relating To The Provision Of Emergency Medical Services, Facilities And Programs In The Okeechobee County Municipal Service Benefit Unit For Emergency Medical Services; Establishing The Estimated Assessment Rate For Emergency Medical Tax Assessments For The Fiscal Year Beginning October 1, 2016; Acknowledging Preparation Of An Assessment Roll; Authorizing A Public Hearing And Acknowledging Provision Of Notice Thereof; Providing For Application Of Assessment Proceeds; Providing For Conflicts; Providing For Severability; Providing An Effective Date.

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**BACKGROUND:**

Ordinance 2009-03, established the Emergency Medical Service Tax assessment program. Section 2.8 of the EMS Ordinance sets forth the process for adopting rates each year. The Preliminary Rate Resolution is the initial step in this annual process. The purpose of the Preliminary Rate Resolution is: 1) contain a general description of the services, programs and facilities to be provided; 2) determine the emergency medical service cost to be assessed for the upcoming fiscal year; 3) establishing the estimated rate for the upcoming fiscal year; 4) establishing or increasing the maximum assessment rate; 5) authorize the date, time, and place of a public hearing to receive and consider comments from the public and consider adoption of the Annual Rate Resolution for the upcoming fiscal year; 6) update the assessment tax roll; 7) directing the County Administrator to update the assessment tax roll and to provide notice by publication and first class mail to affected property owners if circumstances are required for such notice;

Therefore, attached to this agenda item is the Preliminary Rate Resolution 2016-\_\_\_\_, emergency medical service tax assessments as provided in the implementing ordinance. This resolution establishes the estimated rate for emergency medical service tax assessments as shown in exhibit "A", no change to the residential rate. Also, this resolution sets a public hearing date, August 25, 2016, 9:00 a.m., in order to adopt the Annual Rate Resolution, which will set the actual assessment rate for the upcoming fiscal year 2016-2017.

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**ATTACHMENTS:**

- Preliminary rate resolution EMS with public hearing (PDF)

**Resolution 2016 –**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OKEECHOBEE COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES AND PROGRAMS IN THE OKEECHOBEE COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR EMERGENCY MEDICAL SERVICES; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR EMERGENCY MEDICAL TAX ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016; ACKNOWLEDGING PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND ACKNOWLEDGING PROVISION OF NOTICE THEREOF; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Okeechobee County, Florida, (the “board”) has enacted Ordinance 2009-03 (the “Ordinance”) which authorizes the annual imposition of Emergency Medical Tax Assessments for Emergency Medical Services, facilities and programs against all Benefitted Property within the Okeechobee County Municipal Services Benefit Unit for Emergency Medical Services (the “MSBU”); and

**WHEREAS**, the imposition of a Emergency Medical Service Tax Assessment for Emergency Medical Services, each fiscal year is an equitable and efficient method of allocating and apportioning Emergency Medical Service Costs among parcels of Benefitted Property; and

**WHEREAS**, the Board desires to impose the Emergency Medical Tax Assessment program within the MSBU using the tax bill collection method for the Fiscal Year beginning on October 1, 2016.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OKEECHOBEE COUNTY, FLORIDA:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to Ordinance 2009-03; the Initial Assessment Resolution and Final Assessment Resolution; sections 125.01 and 125.66, 125.271 Florida Statutes; and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.** This resolution constitutes the Preliminary Rate Resolution, as defined in the Ordinance, which initiates the annual process for imposition of Emergency Medical Tax Assessments for the Fiscal Year beginning October 1, 2016. All capitalized terms in this resolution that are not otherwise defined herein shall have the meanings defined in the Ordinance, the Initial Assessment Resolution and Final Assessment Resolution.

**SECTION 3. PROVISION AND FUNDING OF EMERGENCY MEDICAL SERVICES.**

(a) Upon the levy of an Emergency Medical Tax Assessment within for Emergency Medical Services, facilities, or programs against Benefitted Property located within the unincorporated area of the County and municipal limits of the City of Okeechobee, the County shall provide or direct the provisions of Emergency Medical Services to such Benefitted Property. All or a portion of the cost to provide such Emergency Medical Services, facilities, and programs shall be funded by available revenues other than EMS Tax proceeds.

(b) It is hereby ascertained, determined and declared that each parcel of Benefitted Property within the MSBU will be specially-benefitted by the County's provision of Emergency Medical Services, facilities, and programs in an amount not less than the Emergency Medical Tax Assessment imposed against such parcel which has been computed in accordance with the provisions of Ordinance 2009-03, the Initial Assessment Resolution and Final Assessment Resolution.

**SECTION 4. DETERMINATION OF EMERGENCY MEDICAL SERVICE ASSESSED COSTS; ESTABLISHMENT OF ANNUAL EMERGENCY MEDICAL SERVICES ASSESSMENT RATES.**

(a) Emergency Medical Service Assessed Costs and Estimated Emergency Medical Service Tax Assessment Rates for the Fiscal Year beginning October 1, 2016 are set forth in Exhibit "A", attached hereto and made a part hereof.

(b) The estimated Emergency Medical Service Tax Assessments established in this Preliminary Rate Resolution are the estimated assessment rates utilized by the County Administrator to prepare the updated Assessment Roll for the Fiscal Year beginning October 1, 2016, as provided in Section 5 herein.

**SECTION 5. ANNUAL ASSESSMENT ROLL.**

(a) The County Administrator has prepared, or caused to be prepared, an updated Assessment Roll for the Fiscal year beginning October 1, 2016, in the manner provided in the Ordinance. The updated Assessment Roll includes all Benefitted Property within the MSBU and reflects apportionment of the estimated Emergency Medical Service Assessed Costs to be recovered through the Emergency Medical Tax Assessments set forth in this Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, documentation related to the estimated amount of the Estimated Emergency Medical Service Assessed Cost to be recovered through imposition of Emergency Medical Tax Assessments, and the updated Assessment Roll is on file in the office of the County Administrator and is available for public inspection.

(b) It is hereby ascertained, determined and declared that the method of determining Emergency Medical Service Tax Assessments for Emergency Medical Services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Emergency Medical Service Assessed Cost among parcels of Benefitted Property in the MSBU.

**SECTION 6. AUTHORIZATION OF A PUBLIC HEARING.** There is hereby authorized a public hearing to be held at 9:00 a.m., on August 25, 2016 in the Commission Chambers, Okeechobee County Courthouse, 304 NW 2<sup>nd</sup> Street, Okeechobee, Florida, at which time the Board of County Commissioners will receive and consider any comments from the public and affected property owners on Emergency Medical Service Tax Assessments, imposition of Emergency Medical Service Tax Assessments for the Fiscal Year beginning October 1, 2016, and collection of such assessments on ad valorem tax bills for Benefitted Properties.

**SECTION 7. NOTICE BY PUBLICATION.** The County Administrator shall publish a notice of the public hearing authorized by Section 6 of this Preliminary Rate Resolution. The notice shall be published no later than August 5, 2016, in substantially the form attached hereto as Exhibit B.

**SECTION 8. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the County from the Emergency Medical Service Tax Assessments will be utilized for the provision of Emergency Medical Services, facilities and programs within the MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward for the sole purpose of funding said services, facilities and programs.

**SECTION 9. CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 10. 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 11. EFFECTIVE DATE.** This Preliminary Rate Resolution shall become effective immediately upon its adoption.

**RESOLVED** this 28th, day of July, 2016.

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**Frank Irby, Chairman  
Board of County Commissioners  
Okeechobee County, Florida**

**ATTEST:**

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**Sharon Robertson, Clerk  
Board of County Commissioners  
Okeechobee County, Florida**

Attachment: Preliminary rate resolution EMS with public hearing (3558 : Preliminary Rate Resolution, Emergency Medical Service Tax

## Exhibit "A"

**ESTIMATED EMERGENCY MEDICAL SERVICE  
ASSESSMENT RATE SCHEDULE**

**DETERMINATION EMERGENCY MEDICAL SERVICE COSTS.** The estimated Emergency Medical Service Cost to be assessed for the Fiscal Year commencing October 1, 2016, is \$1,613,164.

**ESTIMATED EMERGENCY MEDICAL SERVICE ASSESSMENTS.** The estimated Emergency Medical Service Assessments to be assessed and apportioned among benefitted parcels to generate the estimated Emergency Medical Service Cost for the Fiscal Year commencing October 1, 2016, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

**2016-2017 Proposed Rate Schedule  
EMS ASSESSMENT**

<b>RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>RATE PER DWELLING UNIT</b>
<b>Residential</b>	<b>\$80.00</b>
<b>Hotel/Motel/RV Parks</b>	<b>RATE PER ROOM/SPACE</b>
<b>Regulated by F.S. Chapter 513</b>	<b>\$ 2.17</b>
<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>RATE PER SQUARE FOOT</b>
<b>Commercial</b>	<b>\$ 0.06</b>
<b>Industrial/Warehouse</b>	<b>\$ 0.01</b>

## Exhibit "B"

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR  
COLLECTION OF EMERGENCY MEDICAL SERVICE SPECIAL ASSESSMENTS**

Notice is hereby given that the County Commission of Okeechobee County will conduct a public hearing to consider the imposition of annual emergency medical service special assessments for the provision of emergency medical services, programs, and facilities within the incorporated and unincorporated area of Okeechobee County that constitutes the Okeechobee County Municipal Service Benefit Unit for Emergency Medical Services.

The hearing will be held at 9:00 a.m., on August 25, 2016, in the Commission Chambers, Okeechobee County Courthouse, 304 NW 2<sup>nd</sup> Street, Okeechobee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person 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 County at (863) 763-6441 ext. 4, prior to the date of the hearing.

The assessment for each parcel of residential use property will be based upon the total number of dwelling units attributed to that parcel.

Copies of the Emergency Medical Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the proposed Annual Rate Resolution for the Fiscal Year beginning October 1, 2016, and the updated Assessment Roll are available for inspection at the office of the County Administrator located at 304 NW 2<sup>nd</sup> Street, Room 123, Okeechobee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2016, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the County at (863) 763-6441 ext. 4, on weekdays between 8:30 a.m. and 5:00 p.m.

Frank Irby, Chairman  
Board of County Commissioners

Sharon Robertson, Clerk  
Board of County Commissioners

Publish: The Okeechobee News  
August 5, 2016