



## Commission Agenda Item Request Form

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**MEETING DATE: JULY 25, 2024**

**SUBJECT: CONSIDER, DISCUSS AND ACT ON RESOLUTION 2024-H, A RESOLUTION OF THE CITY OF HIGH SPRINGS, FLORIDA; RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF HIGH SPRINGS, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING FIRE SERVICES ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF HIGH SPRINGS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024.**

**AGENDA SECTION: NEW BUSINESS**

**DEPARTMENT: FIRE**

**PREPARED BY: CITY CLERK**

**RECOMMENDED ACTION: APPROVE RESOLUTION 2024-H**

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### Summary

IN COMPLIANCE WITH THE FIRE ASSESSMENT GUIDELINES, THE CITY COMMISSION MUST ESTABLISH THE FIRE SERVICES RATE EACH YEAR.

THIS RESOLUTION IS ESTABLISHING THE RATE OF THE FIRE ASSESSMENT. THIS RESOLUTION IS BEING PRESENTED AT THE SAME RATE AS LAST YEAR'S RATE OF \$223.

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**ATTACHMENTS: RESOLUTION 2022-K**

**REVIEWED BY CITY MANAGER: Yes**

## RESOLUTION 2024-H

**A RESOLUTION OF THE CITY OF HIGH SPRINGS, FLORIDA; RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF HIGH SPRINGS, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING FIRE SERVICES ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF HIGH SPRINGS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the City Commission of High Springs, Florida (the “City Commission”), has enacted Ordinance 2008-26 (the “Ordinance”), which authorizes the imposition of Fire Services Assessments for fire services, facilities and programs against Assessed Property located within the incorporated area of the City; and

**WHEREAS**, the imposition of a Fire Services Assessment for fire services, facilities and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning the Fire Services Assessed Costs among parcels of Assessed Property; and

**WHEREAS**, the City Commission desires to continue its Fire Services Assessment program and impose a Fire Services Assessment in the City using the procedures provided by the Ordinance for the Fiscal Year beginning October 1, 2024; and

**WHEREAS**, the City Commission, on June 13, 2024, adopted Resolution 2024-G (the “Preliminary Rate Resolution”); and

**WHEREAS**, the Preliminary Rate Resolution contains and references a brief and general description of the fire services, facilities and programs to be provided to Assessed Property; describes the method of apportioning the Fire Services Assessed Costs to compute the Fire Services Assessment for fire services, facilities and programs against Assessed Property; estimates the rates of assessment; and directs the preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

**WHEREAS**, in order to impose Fire Services Assessments for the Fiscal Year beginning October 1, 2024, the Ordinance requires the City Commission to adopt an Annual Assessment Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

**WHEREAS**, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

**WHEREAS**, notice of a public hearing has been published as required by the terms of the Ordinance, which provides notice to each property owner proposed to be assessed of the owner's opportunity to be heard; the proof of publication being attached hereto as Appendix A and an affidavit regarding the form of notice mailed being attached hereto as Appendix B; and

**WHEREAS**, a public hearing was held on July 25, 2024, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HIGH SPRINGS, FLORIDA AS FOLLOWS:**

**SECTION ONE. AUTHORITY.** This resolution is adopted pursuant to the provisions of Ordinance 2008-26, Resolution 2008-K, Resolution 2008-L, Resolution 2019-E, Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION TWO. DEFINITIONS AND INTERPRETATION.** This resolution constitutes the Annual Assessment Resolution as defined in the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the 2008 Initial Assessment Resolution, the 2008 Final Assessment Resolution or the Preliminary Rate Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number and vice versa.

**SECTION THREE. IMPOSITION OF FIRE SERVICES ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire services, facilities and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Services Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be specially benefited by the City's provision of fire services, facilities and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the 2008 Initial Assessment Resolution, the 2008 Final Assessment Resolution and the Preliminary Rate Resolution, from the fire services, facilities and programs to be provided, and a legislative determination that the Fire Services Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Services Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix E of the 2008 Initial Assessment Resolution and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2024, the estimated Fire Services Assessed Costs to be assessed is \$781,894. The Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Costs for the Fiscal Year commencing October 1, 2024, are hereby established as follows:

<b>RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$223.00
<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Rate Per Square Foot (capped at 40,000 sq ft)</b>
Commercial	\$0.09
Industrial/Warehouse	\$0.02
Institutional	\$0.16

(D) As authorized by Section 2.05 of the Ordinance, the Maximum Assessment Rates that can, but are not required to, be assessed and apportioned among benefited parcels in future fiscal years without additional notice to the Owners of each parcel of property as required by the Ordinance are hereby established as follows:

<b>RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$223.00
<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Rate Per Square Foot (capped at 40,000 sq ft)</b>
Commercial	\$0.09
Industrial/Warehouse	\$0.02
Institutional	\$0.16

(D) The above rates of assessment are hereby approved. Fire Services Assessments for fire services, facilities and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2024.

(E) As authorized in Section 2.13 of the Ordinance, Interim Fire Services Assessments shall be imposed against all property for which a Building Permit is issued after the adoption of this Annual Assessment Resolution based on the rates of assessment approved herein.

(F) No Fire Services Assessments shall be imposed upon government parcels or upon Buildings located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida Law. However, pursuant to Section C of Appendix A of the Preliminary Rate Resolution, Government Property that is owned by federal mortgage entities, such as the VA and HUD, due to foreclosures is not serving a governmental purpose nor providing a public benefit but is instead being held by these federal governmental mortgage entities in a proprietary capacity and shall not be exempt from the Fire Services Assessment.

(G) Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the City Commission 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 Services Assessments.

(H) Fire Services Assessments shall constitute a lien upon the Assessed Property so assessed 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.

(I) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION FOUR. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.**  
The Preliminary Rate Resolution is hereby confirmed.

**SECTION FIVE. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Services Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Assessment Resolution.

**SECTION SIX. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid,

such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

**SECTION SEVEN. CONFLICTS.** Any Resolution or parts of resolutions in conflict herewith, shall be and the same are hereby repealed to the extent of such conflict.

**SECTION EIGHT. EFFECTIVE DATE.** This Annual Assessment Resolution shall become effective immediately upon passage and adoption this 25th day of July 2024.

**PASSED AND ADOPTED** on this 25th day of July 2024.

**CITY OF HIGH SPRINGS, FLORIDA**

By: \_\_\_\_\_  
KATHERINE WEITZ  
MAYOR

Attest:

(SEAL)

By: \_\_\_\_\_  
ANGELA STONE  
CITY CLERK

**APPENDIX A**  
**PROOF OF PUBLICATION**

## APPENDIX B

### AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Angela Stone and Shane Black, who, after being duly sworn, depose and say:

1. Angela Stone, City Clerk of the City of High Springs, Florida (“City”), pursuant to the authority and direction from the City Commission, timely directed the preparation of the assessment role and the preparation, mailing, and publication of notices in accordance with the Fire Services Assessment Ordinance adopted by the City Commission on August 12, 2008 (the “Ordinance”) and in conformance with the Resolution 2024-G adopted on June 13, 2024 (the Preliminary Rate Resolution”).

2. Shane Black is Project Manager for Anser Advisory. Anser Advisory has caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Rate Resolution. An exemplary form of such notice is attached hereto. Anser Advisory has caused such individual notice for each affected property owner to be prepared and each notice to include the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the city expects to collect by the assessment; a statement of the failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the city commission within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before July 3, 2024, Anser Advisory mailed or caused to be mailed the above-referenced notices, in accordance with the Ordinance and the Preliminary Rate Resolution by first class mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Alachua County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

**AFFIDAVIT OF MAILING**

FURTHER AFFIANTS SAYETH NOT.

\_\_\_\_\_  
Angela Stone, Affiant

\_\_\_\_\_  
Shane Black, Affiant

STATE OF FLORIDA  
COUNTY OF ALACHUA

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_\_ day of July 2024, by Angela Stone, City Clerk, City of High Springs, Florida. Angela Stone is personally known to me or produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Notary Public, State of Florida

\_\_\_\_\_  
Commission No.

STATE OF FLORIDA  
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_\_ day of July 2024, by Shane Black, Project Manager, Anser Advisory, a Florida corporation. Shane Black is personally known to me or produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Notary Public, State of Florida

\_\_\_\_\_  
Commission No.

**APPENDIX C**

**CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that: I am the Mayor of the City of High Springs, Florida, or authorized agent of the City of High Springs, Florida (the “City”); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire services assessments (the “Non-Ad Valorem Assessment Roll”) for the City 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. The tax roll contains a parcel count of \_\_\_\_\_, and a total assessment of \$\_\_\_\_\_.

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 Alachua County Tax Collector by September 13, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Alachua County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 13th day of September, 2024.

City of High Springs, Florida

\_\_\_\_\_  
KATHERINE WEITZ  
MAYOR

Attest:

(SEAL)

By: \_\_\_\_\_  
ANGELA STONE  
CITY CLERK