

Courtesy of the Columbia County Observer

COLUMBIA COUNTY, FLORIDA

ANNUAL RATE RESOLUTION  
FOR FIRE PROTECTION SERVICES

2015R-18

ADOPTED SEPTEMBER 3, 2015

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RESOLUTION NO. 2015R-18

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE COLUMBIA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSABLE PROPERTY LOCATED WITHIN THE COLUMBIA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida, has enacted Ordinance No. 96-14, as codified in Chapter 94, Article II, of the Columbia County Code of Ordinances (the "Ordinance"), as it may be amended, which authorizes the annual imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessable Property located within the Columbia County Municipal Services Benefit Unit for Fire Protection Services as created by Resolution No. 2006R-30 adopted by the Board on August 3, 2006; and

WHEREAS, the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Protection Assessed Cost among parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose a Fire Protection Assessment program within the Columbia County Municipal Services Benefit Unit for Fire Protection Services using the tax bill collection method for the Fiscal Year beginning on October 1, 2015; and

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WHEREAS, the Board, on July 16, 2015, adopted Resolution No. 2015R-10 (the "Preliminary Rate Resolution") containing a brief and general description of the fire protection services, facilities and programs to be provided to Assessable Property; describing the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessable Property; estimating the rate of assessment; and directing the preparation of the updated Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board 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 and mailed to each property owner proposed to be assessed if required by Section 94-68 of the Ordinance, notifying such property owner of the Owner's opportunity to be heard; an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 3, 2015 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 BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, as follows:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (Ordinance No. 96-14), the Amended and Restated Initial Assessment Resolution (Resolution No. 2013R-25), the Amended and Restated Final Assessment Resolution (Resolution No. 2013R-28, as amended by Resolution No. 2014R-1a), Resolution No. 2015R-10 (the "Preliminary Rate Resolution"), Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, Resolution No. 2013R-25, and Resolution No. 2013R-28, as amended.

SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessable Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefitted by the provision of fire protection services, facilities, and programs in the amount of the Fire Protection 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.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessable Property within the Columbia County Municipal Services Benefit Unit for Fire Protection Services will be specially benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection

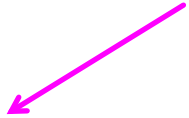
Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate 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, Resolution No. 2013R-25, Resolution No. 2013R-28, as amended, and the Preliminary Rate Resolution from the fire protection services, facilities or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.


(D) The method for computing Fire Protection Assessments described or referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment Methodology and Cost Factor calculation described in Section 7 of the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment Methodology described in Section 8 of the Preliminary Rate Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2015, the estimated Fire Protection Assessed Cost to be assessed is \$5,636,585.00. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2015, are hereby established as follows:

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<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Single Family Residential	\$183.32
Multi-Family Residential	\$82.49
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.0662
Industrial/Warehouse	\$0.1256
Institutional	\$0.0700
<b>Land Property Use Categories</b>	<b>Rate</b>
Agricultural/Vacant	
Land ≤ 160 (per parcel)	\$53.74
Land > 160 (per acre)	\$0.2711



(F) The above rates of assessment are hereby approved. Except as otherwise provided herein, Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessable Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2015.

(G) No Fire Protection Assessment shall be imposed upon a parcel of Government Property or upon a Building categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities, such as VA and HUD, shall not be exempted from the Fire Rescue Assessment. Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board 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 Protection Assessments.

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(H) As authorized in Section 94-75 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(I) Fire Protection Assessments shall constitute a lien upon the Assessable 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.

(J) The updated Assessment Roll as herein approved, together with the correction of any errors or omissions as provided for in Ordinance No. 96-14, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The updated 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 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate 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 Assessable Property, the method of apportionment and assessment, the rate of assessment, the updated Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate Resolution.



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SECTION 6. 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 7. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 3rd day of September, 2015.

BOARD OF COUNTY COMMISSIONERS  
COLUMBIA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chairman

(SEAL)

ATTEST:

\_\_\_\_\_  
Clerk

Approved for Form and Correctness:

By: \_\_\_\_\_  
County Attorney

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APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared DALE WILLIAMS, who, after being duly sworn, deposes and says:

1. Dale Williams, as County Manager of Columbia County, Florida, ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Ordinance No. 96-14 (the "Ordinance"), and in conformance with the Preliminary Rate Resolution adopted by the County Commission on July 16, 2015 (the "Preliminary Rate Resolution").

2. In accordance with the Ordinance, Mr. Williams caused the notices required by Section 94-65 of the Ordinance to be prepared in conformance with the Preliminary Rate Resolution and sent to all affected property owners. Each notice included 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 County expects to collect by the assessment; a statement that 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 local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 13, 2015, Mr. Williams directed the mailing of the above-referenced notices in accordance with Section 94-65 of the Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown

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on the real property assessment tax roll database maintained by the Columbia County  
Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
**DALE WILLIAMS**  
Affiant

STATE OF FLORIDA  
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me this  
\_\_\_\_\_ day of August, 2015 by Dale Williams, County Manager, Columbia County, Florida.  
He is personally known to me or who has produced \_\_\_\_\_ as identification and did take  
an oath.

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

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APPENDIX B  
PROOF OF PUBLICATION

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APPENDIX C

FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Columbia County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services (the "Non-Ad Valorem Assessment Roll") for the County 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 Columbia County Tax Collector by September 15, 2015.

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

BOARD OF COUNTY COMMISSIONERS  
COLUMBIA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chairman

(SEAL)

[to be delivered to Tax Collector prior to September 15]