

AGENDA UMATILLA CITY COUNCIL SPECIAL MEETING

September 6, 2022 at 5:45

Umatilla Council Chambers 1 S. Central Avenue, Umatilla, FL 32784

Please silence your cell phone

Call to Order

Roll Call

PUBLIC COMMENTS

At this point in the meeting, the City Council will hear questions, comments and concerns from the public.

Please write your name and address on the paper provided on the podium. Zoning or code enforcement matters which may be coming before the City Council at a later date should not be discussed until such time as they come before the Board in a public hearing.

Comments, questions, and concerns from the public regarding items listed on this agenda shall be received at the time the City Council addresses such items during this meeting. Public comments are generally limited to three minutes.

PUBLIC HEARINGS/ORDINANCES/RESOLUTIONS

2. Resolution No. 2022- 21, Final Fire Assessment Fee

ADJOURNMENT

Individuals with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk at least two (2) working days in advance of the meeting date and time at (352)669-3125.

F.S. 286.0105 If a person decides to appeal any decision or recommendation made by the Board with respect to any matter considered at this meeting, he will need record of the proceedings, and that for such purposes, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

The City of Umatilla is an equal opportunity provider and employer.

**CITY OF UMATILLA
AGENDA ITEM STAFF REPORT**

DATE: August 22, 2022 **MEETING DATE:** September 6, 2022
SUBJECT: Resolution No. 2022-21
ISSUE: Final Fire Assessment

BACKGROUND SUMMARY: In 2018, the Council established a Fire Assessment Fee through Ordinance 2018-C, the Initial Assessment Resolution 2018-23 and the Final Assessment Resolution 2018 – 35. The Fire Assessment Fee funds fire protection services and addresses public safety needs while providing relief to the general fund and allowing City Council and staff to address other needs.

Preliminary Rate Resolution 2022-16, initiating the annual process for updating the Assessment Roll was adopted by Council on July 19th, directing the re-imposition of Fire Services Assessments for the upcoming Fiscal Year.

Resolution 2018-35 established the Residential and Non-Residential categories:

<u>Residential Property Use Categories</u>	<u>Rate Per Dwelling Unit</u>
Residential	\$159.00

<u>Non-Residential Property Use Categories</u>	<u>Rate Per Square Foot</u>
Commercial	\$0.08
Industrial/Warehouse	\$0.01
Institutional	\$0.34
Nursing Home	\$1.25

The Final Fire Assessment Resolution sets the assessment rate for the upcoming fiscal year. Should the Council determine they wish to make a reduction in any category it can be adopted in the Final Fire Assessment Resolution presented for consideration at this meeting.

Fire Services Assessments are not imposed on government property or upon buildings on parcels of Institutional property whose use is wholly exempt from ad valorem taxation under Florida law.

Notice was provided to the owner of each assessed parcel through the Truth In Millage (TRIM) notice mailed by the Property Appraiser, fulfilling the separate mailing requirement.

A public hearing notice was published on August 11, 2022, advertising this hearing. The City Council will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the Fire Services Assessments for the Fiscal Year commencing October 1, 2022, collecting such assessments imposed on Tax Parcels within the City on the same bill as ad valorem taxes under the Uniform Assessment Collection Act.

STAFF RECOMMENDATIONS: Approval of Resolution 2022-21, Final Fire Assessment.

FISCAL IMPACTS: N/A

COUNCIL ACTION:

Reviewed by City Attorney	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Reviewed by City Engineer	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A

Affidavit of Publication
NORTH LAKE OUTPOST
Serving North Lake County Florida
Located in Umatilla, Lake County, Florida
STATE OF FLORIDA,
COUNTY OF LAKE

Before the undersigned authority personally appeared
Matt A. Newby



who on oath says that he or she is Publisher of the
North Lake Outpost, a weekly newspaper published
at 131 North Central Avenue, Umatilla, in Lake
County, Florida; that the attached copy of
advertisement, being a legal notice in the matter of


NOTICE OF PUBLIC HEARING,
IMPOSE AND PROVIDE FOR COLLECTION OF
FIRE SERVICES SPECIAL ASSESSMENTS

was published in said newspaper in the issue of:

8-11-22

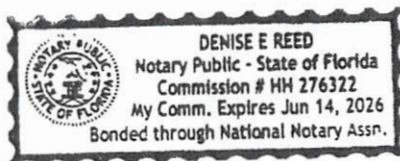
Affiant further says that the said publication is a
newspaper Published at 131 North Central Avenue,
Umatilla, in said Lake County, Florida, and that the
said newspaper has heretofore been continuously
published in said Lake County, Florida each week
and has been entered as periodicals matter at the post
office in Umatilla, in said Lake County, Florida, for a
period of one year next preceding the first publication
of the attached copy of advertisement; and affiant
further says that he or she has neither paid nor
promised any person, firm or corporation any
discount, rebate, commission or refund for the
purpose of securing this advertisement for
publication in the said newspaper.

Sworn to and subscribed before me this 10th day of
AUGUST 2022.



Notary Public

Denise E. Reed
Printed Name



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RESOLUTION 2022-21
Annual Rate Resolution (FY 2022-23)

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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS FOR THE CITY OF UMATILLA; ESTABLISHING LEGISLATIVE FINDINGS; IMPOSING FIRE SERVICES ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, the City of Umatilla, Florida has enacted Ordinance 2018-C (the “Ordinance”) which authorizes the imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property in the City; and

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

WHEREAS, the City Council desires to implement a Fire Services Assessment program in the City using the procedures provided by the Ordinance for the Fiscal Year beginning October 1, 2022; and

WHEREAS, the City Council, on July 19, 2022, adopted Resolution No. 2022-16 (the “Preliminary Rate Resolution”); and

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

WHEREAS, in order to impose Fire Assessments for the Fiscal Year beginning October 1, 2022, the Ordinance requires the City Council to adopt an Annual Rate Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Council deems appropriate, after hearing comments and objections of all interested persons; 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 as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be

47 heard; an affidavit regarding the form of the notice mailed being attached hereto as Appendix A;
48 the proof of the publication being attached hereto as Appendix B; and
49

50 **WHEREAS**, a public hearing was held on September 6, 2022, and comments and
51 objections of all interested persons have been heard and considered, as required by the
52 Ordinance,
53

54 **NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF**
55 **UMATILLA, FLORIDA:**
56

57 **Section 1. Recitals.** The foregoing recitals are legislative findings of the Umatilla City
58 Council, are true and correct, and are incorporated herein by reference.
59

60 **Section 2. Authority.** This Resolution is adopted pursuant to Ordinance No. 2018-C;
61 the Initial Assessment Resolution (Resolution No. 2018-23), the Final Assessment Resolution
62 (Resolution No. 2018-35), the Preliminary Rate Resolution 2022-16; Article VIII, Section 2, Florida
63 Constitution; sections 166.021 and 166.041, Florida Statutes; and all other applicable provisions of
64 law.
65

66 **Section 3. Definitions and Interpretation.** This Resolution constitutes the Annual
67 Rate Resolution as defined by Ordinance 2018-C. All capitalized terms in this Resolution shall
68 have the meanings defined in the Ordinance and the Preliminary Rate Resolution.
69

70 **Section 4. Imposition of Fire Services Assessments.**

71 (A) The parcels of Assessed Property described in the Assessment Roll, which is
72 hereby approved, are hereby found to be specially benefited by the provision of the fire protection
73 services, facilities, and programs described or referenced in the Preliminary Rate Resolution in
74 the amount of the Fire Services Assessment set forth in the Assessment Roll, a copy of which was
75 present or available for inspection at the above referenced public hearing and is incorporated
76 herein by reference. It is hereby ascertained, determined, and declared that each parcel of
77 Assessed Property within the City will be specially benefited by the City's provision of fire
78 protection services, facilities and programs in an amount not less than the Fire Services
79 Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.
80 Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels
81 assessed derive a special benefit in a manner consistent with the legislative declarations,
82 determinations, and findings, as set forth in the Ordinance and the Preliminary Rate Resolution,
83 from the fire protection services, facilities, and programs to be provided and a legislative
84 determination that the Fire Services Assessments are fairly and reasonably apportioned among
85 the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.
86

87 (B) The method for computing Fire Services Assessments described and referenced in
88 the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology
89 adopted in Section 7 of the Preliminary Rate Resolution and described in the *City of Umatilla Fire*
90 *Assessment Memorandum* dated June 2018 prepared by Government Services Group, Inc., which
91 report is incorporated by reference in Section 6 of the Initial Assessment Resolution, is hereby
92 approved.
93

94 (C) For the Fiscal Year beginning October 1, 2022, the Fire Services Assessed Cost to
 95 be assessed is \$446,581. The Fire services Assessments to be assessed and apportioned among
 96 benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the
 97 estimated Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2022 are hereby
 98 established as follows:
 99

Residential Property Use Categories	Rate Per Dwelling Unit
-Residential	\$159.00
Non-Residential Property Use Categories	Rate Per Square Foot
-Commercial	\$0.08
-Industrial/Warehouse	\$0.01
-Institutional	\$0.34
-Nursing Home	\$1.25

100
 101 (D) The above rates of assessment are hereby approved. Fire Services Assessments for
 102 fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll,
 103 as herein approved, are hereby levied and imposed on all parcels of Assessed Property described
 104 in such Assessment Roll for the Fiscal year beginning October 1, 2022.

105
 106 (E) Institutional Property whose use is wholly exempt from ad valorem taxation
 107 under Florida law provides facilities and uses to their ownership, occupants, and membership as
 108 well as the public in general that otherwise might be requested or required to be provided by the
 109 City and such property uses serve a legitimate public purpose and provide a public benefit.
 110 Therefore, it is fair and reasonable not to impose Fire services Assessments upon Buildings
 111 located upon such parcels of Institutional Property whose Building Use is wholly exempt from
 112 ad valorem taxation under Florida law. Accordingly, no Fire Services Assessments shall be
 113 imposed upon Institutional buildings located upon a parcel of Institutional Property whose
 114 Building Use is wholly exempt from ad valorem taxation under Florida law.

115
 116 (F) Government Property provides facilities and uses to the community, local
 117 constituents, and the public in general that serve a legitimate public purpose and provide a public
 118 benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon such
 119 parcels of Government Property.

120
 121 (G) Any shortfall in expected Fire Services Assessment proceeds due to any reduction
 122 or exemption from payment of the Fire Services Assessments required by law or authorized by
 123 the City Council shall be supplemented by a legally available fund, or combination of such funds,
 124 and shall not be paid for by proceeds or funds derived from the Fire Services Assessments.

125
 126 (H) As authorized in Section 50.91 of the City Code adopted by Ordinance 2018-C,
 127 Interim Fire Services Assessments are also levied and imposed against all property for which a
 128 Building Permit is issued after the adoption of this Annual Rate Resolution based upon the rates
 129 of assessment approved herein.

130
 131 (I) Fire Services Assessments shall constitute a lien upon the Assessed Property so
 132 assessed and shall be equal in rank and dignity with the liens of all state, county, district or
 133 municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law,

134 such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien for a
135 Fire Services Assessment shall be deemed perfected upon the City Council’s adoption of this
136 Annual Rate Resolution. Upon perfection, the lien for a Fire Services Assessment collected under
137 the Uniform Assessment Collection Act shall attach to the property included on the Assessment
138 Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll.
139

140 (J) The Fire Services Assessment for the Fiscal year beginning on October 1, 2022, shall
141 be collected as authorized in Section 50.92 of the City Code as adopted by Ordinance 2018-C and
142 Section 14 of the Initial Assessment Resolution, using the Uniform Assessment Collection Act
143 method to collect the Fire Services Assessment.
144

145 **Section 5. Effect of Adoption of This Resolution.** The adoption of this Annual Rate
146 Resolution shall be the final adjudication of the issues presented (including, but not limited to,
147 the determination of special benefit and fair apportionment to the Assessed Property; the method
148 of apportionment and assessment; the rate of assessment; the Assessment Roll; and the levy and
149 lien of the Fire Services Assessment), unless proper steps shall be initiated in a court of competent
150 jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.
151

152 **Section 6. Severability.** It is the intent of the City Council of the City of Umatilla that
153 if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or
154 unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall
155 not be construed as to render invalid or unconstitutional the remaining provisions of this
156 Resolution.
157

158 **Section 7. Effective Date.** This Annual Rate Resolution shall take effect immediately
159 upon its passage and adoption.
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161 **PASSED AND ADOPTED** this 6th day of September, 2022, by the City Council of the City
162 of Umatilla, Lake County, Florida, at a Council meeting.
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164
165 _____
166 Kent Adcock, Mayor
167

168 ATTEST:
169 _____
170 Gwen Johns, MMC City Clerk
171

Approved as to form:

Kevin M. Stone, City Attorney