

UMATILLA CITY COUNCIL SPECIAL MEETING
SEPTEMBER 8, 2020, 6:00 PM
Umatilla Council Chambers 1 S. Central Avenue, Umatilla, FL 32784

The City of Umatilla has closed public access to City Council Chambers for this meeting. Pursuant to the State of Florida Governor's Executive Order #20-69 and extended by #20-193, this meeting of the Umatilla City Council will be hosted via teleconference.

Public participation in the meeting:

Members of the public may participate by submitting their name, address and comments to the meeting moderator Regina Frazier at rfrazier@umatillafl.org prior to the meeting to be read into the record.

Agenda with back up materials is located on the city website at : <https://www.umatillafl.org/city-clerk/agenda/september-8-2020-public-hearing-set-final-fire-services-special-assessments>

Access to the Zoom meeting is available beginning at 5:45 p.m. by going to Zoom.us using Meeting ID #824 6776 3098. The password is 32784

Alternatively, you may call telephone number: 1-301-715-8592

Please pause for a moment of silence

Call to Order

Roll Call

PUBLIC HEARINGS/ORDINANCES/RESOLUTIONS

1 Resolution 2020 – 14 Final Fire Assessment Fee

PUBLIC COMMENT

At this point in the meeting, the Umatilla City Council will hear questions, comments and concerns from the public. Zoning or code enforcement matters which may be coming before the Board 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 Board addresses such items during this meeting. Public comments are generally limited to three minutes.

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: September 2, 2020

MEETING DATE: September 8, 2020

SUBJECT: Resolution 2020 – 14

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 2020-11, initiating the annual process for updating the Assessment Roll was adopted by Council on July 21st, directing the reimposition 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	\$142.00

<u>Non-Residential Property Use Categories</u>	<u>Rate Per Square Foot</u>
Commercial	\$0.08
Industrial/Warehouse	\$0.01
Institutional	\$0.30
Nursing Home	\$1.12

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 15, 2020, 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, 2020, 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 2020 - 14, 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

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RESOLUTION 2020-14
Annual Rate Resolution (FY 2020-21)

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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, 2020; 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, 2020; and

WHEREAS, the City Council, on July 21, 2020, adopted Resolution No. 2020-11 (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, 2020, 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 8, 2020, 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 2020-11; 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, 2020, the Fire Services Assessed Cost to
 95 be assessed is \$366,162.00. 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, 2020 are hereby
 98 established as follows:
 99

Residential Property Use Categories	Rate Per Dwelling Unit
-Residential	\$142.00
Non-Residential Property Use Categories	Rate Per Square Foot
-Commercial	\$0.08
-Industrial/Warehouse	\$0.01
-Institutional	\$0.30
-Nursing Home	\$1.12

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, 2020.
 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, 2020, 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.
160

161 **PASSED AND ADOPTED** this 8th day of September, 2020, by the City Council of the City
162 of Umatilla, Lake County, Florida, at a special Council meeting.
163

164
165 _____
166 Eric A. Olson, Mayor
167

168 ATTEST:
169
170 _____
171 Karen Howard, City Clerk

Approved as to form:

Kevin M. Stone, City Attorney

Affidavit of Publication DAILY COMMERCIAL

Serving Lake and Sumter Counties

located in Leesburg, Lake County Florida
STATE OF FLORIDA, COUNTY OF LAKE

Before the undersigned authority personally appeared
Lisa Clay

Lisa Clay

who on oath says that she is an authorized employee of the Daily Commercial, a daily newspaper published at Leesburg, in Lake County, Florida; that the attached copy of advertisement, being a notice in the matter of

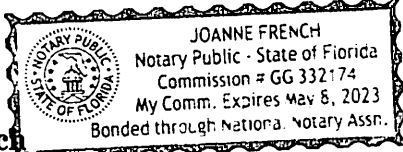
PUBLIC HEARING

was published in said newspaper in the issues of:

Aug 15, 2020

Affiant further says that the said Daily Commercial is published at Leesburg, in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida, daily, and has been entered as second class mail matter at the post office in Leesburg, 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 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 20 day of Aug
A.D., 2020.



Joanne French
Notary Public

Joanne French
(Print, Type or Stamp Name of Notary Public)

AD# D055537

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

Notice is hereby given that the City Council of the City of Umatilla will conduct a public hearing to consider the imposition of annual fire services special assessments for the provision of fire protection services within the municipal boundaries of the City of Umatilla.

The hearing will be held at 6:00 p.m. on September 8, 2020, via teleconference pursuant to Governor DeSantis Executive Order 20-69, extended by Order 20-179. Zoom log in is <https://zoom.us/join>. The Meeting ID# is 824 6776 3098 and Passcode is 32784. Log in information is available on the city website at www.umatillafi.org. Alternatively, participants may phone in using 1-301-715-8592.

Public comment on the proposed assessments may be made prior to the meeting by emailing rfrazier@umatillafi.org. Emailed comments will be read into the record. All affected property owners have a right to be heard during the hearing and to file written objections with the City Council within 20 days of this notice.

If a person decides to appeal any decision made by the City Council 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 Karen Howard, City Clerk at (352)669-3125, at least two days prior to the date of the hearing.

The assessment of each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire services assessment schedules:

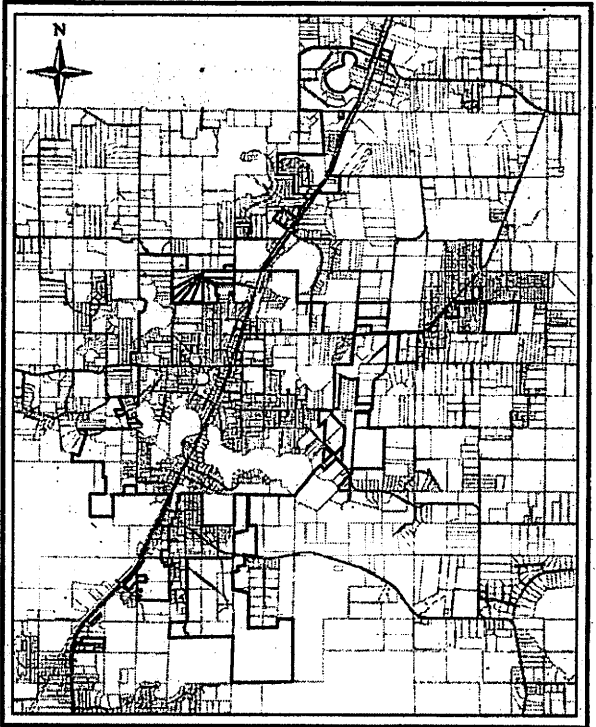
Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$142.00

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.08
Industrial/Warehouse	\$0.01
Institutional	\$0.30
Nursing Home	\$1.12

Copies of the Fire Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 1 S. Central Avenue, Umatilla, Florida.

The fire service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2020. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in loss of title.

If you have any questions, please contact the City at (352)669-3125 Monday through Friday between 8:00 a.m. and 5:00 p.m.



AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authorities, personally appeared Scott Blankenship, who, after being duly sworn, depose and say:

1. Scott Blankenship, as City Manager of Umatilla, Florida (the "City"), pursuant to City Ordinance No. 2018-C (the "Ordinance"), timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with the Preliminary Assessment Resolution adopted by the City Council on July 21, 2020, (the "Preliminary Assessment Resolution").
2. In accordance with the Ordinance, Mr. Blankenship timely provided all necessary information for notification of the Fire Protection Services Assessment to the Property Appraiser of Lake County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. On August 17, 2020, the Lake County Property Appraiser caused to be mailed, by first class mail, the fire services assessment notices as part of the TRIM notices to each affected property owner at the addresses then shown on the real property assessment tax roll database maintained by the Lake County Property Appraiser. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: 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 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.

FURTHER AFFIANTS SAYETH NOT.

Scott Blankenship, affiant

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing Affidavit of Mailing was sworn to and subscribed before me by means of physical presence or online notarization this ____ day of September, 2020 by Scott Blankenship, City Manager, Umatilla, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

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

I HEREBY CERTIFY that, I am the Mayor, or authorized agent of the City of Umatilla, Florida (the "City"); as such I have satisfied myself that all property included or includable on the **City of Umatilla Non-Ad Valorem Assessment Roll** for fire protection 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 Lake County Tax Collector by September ____, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Lake County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this ____ day of _____, 2020.

THE CITY OF UMATILLA, FLORIDA

BY: _____
Mayor Eric Olson

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