

**SUMTER COUNTY BOARD OF COUNTY COMMISSIONERS  
EXECUTIVE SUMMARY**

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**SUBJECT:** Public Hearing – Annual Assessment Rate Resolution and Establishment of Fees for The Villages Fire District MSBU (Staff Recommends Approval).

**REQUESTED ACTION:** Staff Recommends Approval.

**Meeting Type:** Regular Meeting                      **DATE OF MEETING:** 7/24/2018

**CONTRACT:**     N/A    Vendor/Entity: \_\_\_\_\_  
Effective Date:    Termination Date: \_\_\_\_\_  
Managing Division / Dept:    Office of Management & Budget

**BUDGET IMPACT:**    \$5,860,736  
**FUNDING SOURCE:**                      001-325211 Fire Assessments – The Villages  
**Type:** Annual                      **EXPENDITURE ACCOUNT:**    N/A

**HISTORY/FACTS/ISSUES:**

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In 1999, the Sumter County Board of County Commissioners (BOCC) established the Municipal Services Benefit Unit (MSBU) program and authorized the collection of Fire Assessment Fees to aid in the funding of fire services within Sumter County. From 1999 to 2005, the methodology was to charge assessments on a per structure and structure type basis. In 2006, a program update study was completed and the BOCC changed the assessment methodology to a per improved parcel basis. The current fire assessment rate for The Villages MSBU is \$124 per improved parcel.

Staff recommends the adoption of the Annual Assessment Rate Resolution, which continues the assessment rate of \$124 per improved parcel in The Villages Fire District MSBU and authorizes the Chairman to execute the Certificate to Non-Ad Valorem Assessment Roll.

The Non-Ad Valorem Assessment Roll is available for viewing at the Office of Management and Budget located at 7375 Powell Road, Suite 200, Wildwood, FL 34785 and is available for viewing at the Public Hearing.

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**Prepared by:** David Meng    **Grammarly Check**   

**APPROVED**

RESOLUTION 2018-45

**July 24, 2018**

**SUMTER COUNTY, FLORIDA**

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**FIRE RESCUE SERVICES ASSESSMENT  
ANNUAL ASSESSMENT RATE RESOLUTION**

**2018-19**

**THE VILLAGES FIRE DISTRICT**

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**ADOPTED: July 24, 2018**

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2018-45

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SUMTER COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE UNINCORPORATED AREA OF SUMTER COUNTY, FLORIDA; RATIFYING AND CONFIRMING THE LEGISLATIVE DETERMINATIONS AND APPOINTMENT METHODOLOGY PROVIDED FOR IN THE INITIAL ASSESSMENT RESOLUTION FOR THE VILLAGES FIRE DISTRICT; DETERMINING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITED BY THE FIRE RESCUE SERVICES AND APPROVING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE VILLAGES FIRE DISTRICT THAT WILL BE SPECIALLY BENEFITED THEREBY; IMPOSING FIRE RESCUE ASSESSMENT AGAINST ASSESSED PROPERTY; APPROVING THE ASSESSMENT ROLL; PROVIDING THE METHOD OF COLLECTION; AND PROVIDING AN EFFECTIVE DATE.**

**BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SUMTER COUNTY, FLORIDA:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of Chapter 2 Sumter County Code of Ordinances (the "Ordinance"); Sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** This resolution constitutes the Annual Assessment Resolution as defined in the Ordinance and the Initial Assessment Resolution. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

**“Assessed Property”** means all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the fire rescue services, programs or facilities identified in the Initial Assessment Resolution or a subsequent Preliminary Rate Resolution.

**“BOCC”** means the Sumter County Board of County Commissioners.

**“Code Descriptions”** mean the descriptions listed in the Fixed Property Use Codes and the descriptions listed in the DOR Code used by the Property Appraiser in categorizing Tax Parcels on the Tax Roll.

**“County”** means Sumter County, Florida.

**“Developed Property”** means Tax Parcels that the Property Appraiser has assigned a DOR Code or categorization indicating the Tax Parcel is improved entirely or in part with Buildings.

**“DOR Code”** means a property use code regime established in Rule 12D-8.008, Florida Administrative Code, or its successor in function, assigned by the Property Appraiser to Tax Parcels on the Tax Roll.

**“Fire Rescue Assessment” or “Assessment”** means a special assessment lawfully imposed by the BOCC against Assessed Property to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

**“Fire Rescue Assessed Cost”** means the amount determined by the BOCC to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property.

**“Fixed Cost Apportionment”** means the apportionment of certain fixed cost components of the county’s fire rescue program among all Tax Parcels of Developed Property pursuant to the apportionment methodology described in Section 3 of this Annual Assessment Resolution.

**“Institutional Property”** means those Tax Parcels with a Code Description designated as "Institutional" in the DOR Code.

**“Sumter County Fire District”** means the area located within the boundaries of Sumter County, less and except the area encompassed by The Villages Fire District.

**“Tax Parcel”** means a parcel of property located within the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

**“Undeveloped Property”** means Tax Parcels that the Property Appraiser has assigned a DOR Code or categorization indicating the Tax Parcel is vacant or not improved with Buildings.

**“The Villages Fire District”** means that area of Sumter County described by Sumter County Code of Ordinances Section 2-222(a).

**SECTION 3. FINDINGS.** It is hereby ascertained, determined and declared that:

(A) Fire rescue services possess a logical relationship to the use and enjoyment of improved property and convey a special benefit to such property, by: (1) protecting the value of the improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the County; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

(B) The combined fire control enhances and strengthens the relationship of such services to the use and enjoyment of buildings within improved parcels of property within the areas served by the County.

(C) It is fair and reasonable to use the DOR Code, Code Descriptions and other categorizations by the Property Appraiser in determining the apportionment method for the Fire Rescue Assessments because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and existence of Building improvements within the County, and (2) the Tax Roll database is maintained by the Property Appraiser and is

thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Assessment of Collection Act.

(D) Apportioning certain fixed cost components of the fire rescue program among Developed Property based upon the continuous necessity to maintain a readiness to serve is fair and reasonable and proportional to the special benefit received.

(E) Apportioning the Fire Rescue Assessed Cost among Developed Property on a Tax Parcel basis reasonably avoids cost inefficiency and unnecessary administration, and employs the Fixed Cost Apportionment which is a fair and reasonable method of apportionment based upon the equal sharing of certain fixed cost components of the fire rescue program which are necessary to be continuously ready to provide fire rescue services.

(F) In developing a recurring revenue source to fund the fixed cost component of the fire rescue program, the size or the value of Developed Property does not determine the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a building and the requirement that the County continually maintain a level of readiness to provide fire rescue services.

(G) The suppression of fire on Undeveloped Property primarily benefits the buildings within the adjacent Developed Property by the containment of the spread of fire rather than the preservation of the Undeveloped Property. Therefore, it is fair and



reasonable not to apportion any of the Fire Rescue Assessed Cost to Undeveloped Property.

(H) Institutional Property, exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the County and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels of Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessment shall be imposed upon a parcel of Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law.

(I) Upon the imposition of a Fire Rescue Assessment for fire rescue services, facilities, or programs against Assessed Property located within the boundaries of The Villages Fire District, the County shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by legally available revenues other than Fire Rescue Assessment proceeds.

(J) Each Tax Parcel of Assessed Property located within the boundaries of The Villages Fire District will be specially benefited by the County's provision of fire rescue

services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against each such Tax Parcel.

(K) Pursuant to the Sumter County Code of Ordinances, Chapter 2, the County is required to adopt an Annual Assessment Resolution establishing the rate of the Fire Rescue Assessment to be imposed in the upcoming Fiscal Year and approving the Assessment Roll for the upcoming Fiscal Year.

(L) The Assessment Roll has heretofore been filed and made available for public inspection at the office of the County Administrator.

(M) Pursuant to the Sumter County Code of Ordinances, Chapter 2, the County has published a notice of a public hearing notifying property owners of the opportunity to be heard with respect to the BOCC's adoption of this annual assessment resolution and establishment of the fire rescue assessment amount for assessed property within The Villages Fire District. Proof of publication is attached hereto as Appendix A.

(N) A public hearing has been duly held and comments and objections of all interested persons have been heard and considered as required by law.

(O) The parcels of Assessed Property described in the Assessment Roll are hereby found to be specially benefited by the provisions of fire rescue services, facilities and programs as described or referenced herein.

(P) The benefits derived from the fire rescue services facilities and programs contemplated herein exceed the cost of the Fire Rescue Assessments to be levied and

imposed hereunder. The assessment for any Tax Parcel does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel subject to the Assessment.

(Q) For the fiscal year beginning October 1, 2018, the estimated Fire Rescue Assessed Cost to be assessed consistent with the Fixed Cost apportionment is \$5,860,736. The estimated Fire Rescue Assessment to be assessed to the benefitted parcels to generate the estimated Fire Rescue Assessed Cost for The Villages Fire District is hereby established in the amount of \$124 for each Tax Parcel of Developed Property.

(R) The Board hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the Fire Rescue Assessed Cost by fairly and reasonably allocating the cost to specially benefitted property.

(S) 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 Initial Assessment Resolution from the fire rescue services, facilities and programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the benefit thereof.

(T) The Legislative determinations and apportionment methodology provided for in the Initial Assessment Resolution are hereby ratified and confirmed.

**SECTION 4. IMPOSITION OF FIRE RESCUE ASSESSMENTS.**

(A) Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the Assessment Roll are hereby levied and imposed on all parcels of property described in such Assessment Roll for the Fiscal year beginning October 1, 2018.

(B) Fire Rescue Assessments shall constitute a lien upon Assessed Property 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.

**SECTION 5. APPROVAL OF ASSESSMENT ROLL.** The Assessment Roll, which is on file with the County Clerk of Circuit Court and incorporated herein by reference, is hereby approved. The Assessment Roll as herein approved shall be delivered to the Tax Collector for collection using the tax bill collection method described in Chapter 2-222(a) of the Sumter County Code of Ordinances. 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 B.

**SECTION 6. COLLECTION OF ASSESSMENTS.** The Fire Rescue Assessments shall be collected pursuant to the Uniform Assessment Collection Act as provided for in the Sumter County Code of Ordinances, Chapter 2, and shall be increased

as necessary to account for the maximum discount for early payment or non-ad valorem assessments on the same bill as ad valorem taxes.

**SECTION 7. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.** The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein, unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of the BOCC's adoption of this Annual Assessment Resolution.

**SECTION 8. SEVERABILITY.** If any clause, section, or other part of this resolution shall be held by any court of competent jurisdiction unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affect the validity of the other provisions of this resolution.

**SECTION 9. EFFECTIVE DATE.** This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 24<sup>th</sup> day of July 2018.



BOARD OF COUNTY COMMISSIONERS  
OF SUMTER COUNTY, FLORIDA

By: Al Butler  
Al Butler, Chairman

ATTEST:

Caroline A. Pestimauri  
Clerk

# The Villages® DAILY SUN

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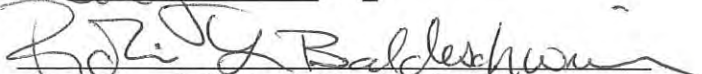
Before the undersigned authority personally appeared **Sheryl Dufour** who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a **Legal Ad # 824628** in the matter of **NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS IN THE VILLAGES FIRE DISTRICT**, was published in said newspaper in the issues of

**JULY 3, 2018**

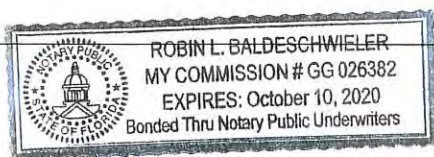
Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; 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.

  
(Signature Of Affiant)

Sworn to and subscribed before me this 9 day July 2018.

  
Robin L. Baldeschwieler, Notary

Personally Known X or  
Production Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_



Attach Notice Here

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS IN THE VILLAGES FIRE DISTRICT

Notice is hereby given that the County Commission of Sumter County (the "County") will conduct a public hearing regarding the imposition of the annual fire

rescue special assessment for the provision of fire rescue services within the unincorporated areas of northeast Sumter County (within all established The Villages Development of Regional Impact areas) that constitute the boundaries of The Villages Fire District. At the conclusion of the public hearing, the County Commission will consider adopting the annual assessment resolution for The Villages Fire District which: (1) confirms or amends the assessment roll for The Villages Fire District, (2) imposes the Fire Rescue Special Assessment against improved property therein, and (3) orders certification of the assessment roll to the Sumter County Tax Collector for collection of the special assessments on the tax bill in November 2018.

The hearing will be held at 5:00 p.m. on July 24, 2018 at the Colony Cottage Regional Recreation Center, 510 Colony Blvd., Parlor Room, The Villages, FL 32162, for the purpose of receiving public comments on the proposed assessment. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within twenty (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 reasonable accommodation or an interpreter to participate in this proceeding should contact the County Clerk's Office at (352) 569-6600, at least seven (7) days prior to the date of the hearing.

The annual special assessment will be imposed upon each tax parcel of improved property and is proposed to be \$124.00 annually in order to share certain fixed costs required to be expended for readiness to serve, regardless of the occasion of fire rescue incidents or calls.

Copies of the County's Procedural Assessment Ordinance (Ordinance No. 07-020), the preliminary rate resolution and the preliminary assessment roll are available for inspection at the office of the County Administrator in The Villages Sumter County Service Center 7375 Powell Road, Wildwood, FL 34785.

The assessment will be collected by the Sumter County Tax Collector on the ad valorem tax bill to be mailed in November 2018, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessment 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 Administrator's Office at (352) 689-4400, Monday through Friday between 8:00 a.m. and 5:00 p.m.

COUNTY COMMISSION  
SUMTER COUNTY, FLORIDA  
#824628 July 3, 2018

**APPENDIX B**

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

I HEREBY CERTIFY that I am the Chairman of the Sumter County Board of County Commissioners, or authorized agent of Sumter County, Florida ( "County"); as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for The Villages Fire District for Fire Rescue Services ( "Non-Ad Valorem Assessment Roll") 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 Sumter County Tax Collector by September 15, 2018.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Sumter County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 24<sup>th</sup> day of July 2018.

**SUMTER COUNTY, FLORIDA**

By: *Al Butler*  
Al Butler, Chairman