

RESOLUTION NO. 25-1879

A RESOLUTION OF THE CITY OF HAINES CITY, FLORIDA; APPROVING THE FISCAL YEAR 2025-26 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; PROVIDING FOR AUTHORITY; PROVIDING FOR DEFINITIONS; PROVIDING FOR FINDINGS; PROVIDING FOR DIRECTION CONCERNING INTERIM ASSESSMENTS; PROVIDING FOR RATIFICATION AND CONFIRMATION OF APPORTIONMENT METHODS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL AND COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; CONFIRMING REQUIRED NOTICE AND IMPOSING AND LEVYING FIRE SERVICE ASSESSMENTS; PROVIDING FOR ADDITIONAL NOTICE UNDER SECTION 200.069, FLORIDA STATUTES, ONGOING WORK ORDER DIRECTION, AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HAINES CITY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City Commission (the "Commission") of City of Haines City, Florida (the "City") is adopted pursuant to City Ordinance No. 13-1454 (the "Assessment Ordinance"), City Resolution No. 13-1048, as amended, supplemented and confirmed from time to time, the "Initial Annual Assessment Resolution"), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Assessment Resolution for the Fiscal Year (sometimes also called the budget year) commencing October 1, 2025, contemplated by Section 2.05 of the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Assessment Resolution.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City adopted the Initial Annual Assessment Resolution imposing special assessments to provide for the funding of fire protection services, facilities and programs.

(B) Prior to commencing collection, the City obtained a judicial determination from the Circuit Court of the Tenth Judicial District of the State of Florida in and for Polk County that validated and confirmed, among other things, the legality and validity of the Assessment Ordinance, the Initial Annual Assessment Resolution, the reasoned ability to legally rely upon the imposition of special assessments in the form of Fire Service Assessments to annually fund fire protection essential services and fund and finance associated capital improvements and equipment, the method of apportioning the Fire Service Assessments among the real property subject thereto (sometimes called "Simplified FireTM"), the special benefit conveyed by the fire protection services and facilities funded in part through the Fire Service Assessments, the superior nature of lien of the Fire Service Assessments and the legality of all proceedings and matters in connection therewith (the "Final Judgment"). The Simplified Fire method of apportionment used by the City and its concept and premise have now been further validated by the Florida Supreme Court.

(C) The Assessment Ordinance provides for the adoption each year of an Annual Assessment Resolution approving, confirming or amending the Fire Service Assessment Roll.

(D) The City Commission has considered the annual funding of the fire protection associated budget along with advice and input from City officials and staff and confirms the annual notice and budget consideration process for use of the Fire Service Assessment as a component part of the overall annual budget by identifying proposed rates and charges for the assessments.

(E) The City Commission has timely scheduled and properly noticed a public hearing for July 3, 2025, to consider the annual adoption of the Fire Service Assessment Roll for Fiscal Year 2025-26.

(F) Notice required by law of such public hearing was published in compliance with Section 2.04 of the Assessment Ordinance and the Uniform Collection Assessment Act and proof of publication is attached hereto as Appendix A.

(G) The Fire Service Assessment Roll (along with additional explanatory information on the City's website) has heretofore been made available for inspection by the public. All notice required to be provided to a property owner in the manner required by the Uniform Assessment Collection Act and the Assessment Ordinance has been duly provided. By adoption of the Fire Assessment Roll as administratively directed, additional and extraordinary notice will also be available as a part of the annual TRIM process conducted by the Property Appraiser pursuant to Section 200.069, Florida Statutes, later this Summer.

(H) A public hearing was held on July 3, 2025, and comments, concerns and objections of all interested persons have been duly received, heard, and considered. Additionally, the City Commission has reviewed and considered the matters referenced and incorporated herein. All of the foregoing has been considered in the context of public discussion of the subject of funding fire protection services, facilities and programs at regularly scheduled meetings and workshops of the City Commission on numerous occasions in the past and currently, as well as the overall fiscal and other circumstances of the City. The Assessments are a tax equity tool and form a material support to the City budget.

(I) The Assessments contemplated in this Resolution are imposed by the City Commission, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

(J) The legislative determinations and findings set forth in the Initial Annual Assessment Resolution and the Final Judgment have again been considered and are also hereby in context incorporated herein by reference.

SECTION 4. DIRECTION CONCERNING INTERIM ASSESSMENTS.

(A) Pursuant to Section 2.13 of the Ordinance an interim Assessment may be imposed against all property for which a Certificate of Occupancy is issued after adoption and confirmation of an Annual Assessment Resolution. The amount of the interim Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Assessment Resolution for the Fiscal Year in which the Certificate of Occupancy is issued, with such monthly rate being imposed for each full calendar month remaining in the Fiscal Year after the issuance of the Certificate of Occupancy. The determination of the relative improvement value for each such Tax Parcel (Tier 1 rate) for the purposes of calculating any interim Assessment may be based upon the estimated value of improvements listed in any permit associated with the Certificate of Occupancy, or such other similarly available data as reasonably determined by the Assessment Coordinator for such interim period only. Issuance of a Certificate of Occupancy by mistake or inadvertence, without the payment in full of the interim Assessment, does not relieve the owner of such property of the obligation full payment and timely. Such interim Assessment is due and payable on the date the Certificate of Occupancy was issued and constitutes a lien against such property as of that date. Said lien being equal in rank and dignity with the liens of all State, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved.

(B) As a matter of expediency, past practice and the fact that assessment for such growth will be captured automatically in the ensuing Fiscal Year assessment, the City Commission makes the practical determination to not seek to collect any such unpaid interim assessments for the period prior to January 1, 2025. All costs for services and facilities attributable to same shall be paid for by legally available revenues other than any Fire Service Assessment proceeds.

SECTION 5. RATIFICATION AND CONFIRMATION. The benefits to property and methods of apportionment provided for herein, and the use of proceeds of the non-ad valorem assessment to pay for capital equipment and facilities have previously been judicially validated as for proper, legal and paramount public purposes and fully authorized by law by the Circuit Court of the Tenth Judicial District of the State of Florida in and for Polk County; and, are hereby ratified, confirmed and advanced as being employed and similarly used by and for the purposes of this Resolution. For the purposes of supporting and adopting this Resolution the determinations in the foregoing Final Judgment, and the Initial Annual Assessment Resolution are each also hereby incorporated as supplements; and herein by reference and ratified and confirmed under the circumstances and timing required to govern effectively as relevant and applicable.

SECTION 6. APPROVAL AND CERTIFICATION OF ASSESSMENT ROLL.

(A) The Fiscal Year 2025-26 Fire Service Assessment Roll, a copy of which is on file with the City Clerk and incorporated herein by reference, is hereby confirmed and approved at the same rates as approved for Fiscal Year 2024-25 based upon a relative improvement value for each Tax Parcel (Tier 1 rate) of \$0.85 per \$1,000 of improvements, and per Tax Parcel (Tier 2 rate) at \$139.93 per Tax Parcel. Further, pursuant to the Assessment Ordinance, the Assessment Coordinator is directed and authorized to continue to include in the amount of the annual Assessment imposed hereby and certified for collection an amount not to exceed \$5 per Tax Parcel to defray administration and collection costs of the City.

(B) As provided by the Assessment Ordinance, the amount of the annual Fire Service Assessment shall include the fees imposed by the Property Appraiser and Tax Collector to employ the uniform method of collection and the Assessment Coordinator is directed to adjust as necessary to account for statutory discounts, both of which are equitably necessitated when employing the efficiencies of collecting the Assessment annually on the same bill as for property taxes.

(C) The Assessment Coordinator is hereby authorized and directed to accordingly update and cause certification for the collection of the foregoing Fire Service Assessment Roll using the uniform method described in the Uniform Assessment Collection Act.

(D) As directed herein the Fire Service Assessments are hereby imposed and levied for proper, legal and paramount public purposes, and constitute a lien against Assessed Property equal in rank and dignity with the lien 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 7. EFFECT OF ADOPTION OF RESOLUTION; DIRECTION.

(A) The adoption of this Annual Assessment Resolution shall be the final adjudication of the matters presented (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days of the effective date hereof.

(B) The City Commission also requests inclusion of adopted non-ad valorem assessments in the Property Appraiser's notice of proposed property taxes and adopted non-ad valorem assessments under section 200.069, Florida Statutes, if possible, without any additional cost to the City.

(C) The City has successfully enjoyed an array of judicially validated accomplishments and associated professional services for over a decade. For redundancy and to assure continuation of the array of necessary non-ad valorem services annually, the City Commission confirms the use and involvement of special counsel, Mark G. Lawson, and the following approved consultants: Owen M. Beitsch, GAI Consultants, Inc. (GAI or successor employer); Erin Pomeroy, Ennead LLC. (Ennead or successor employer); Frederick Bloetscher, Public Utility Management and Planning Services, Inc. (PUMPS or successor employer), and Kelly Wright and Kuda Wekwete, David Taussig and Associates, Inc. now DTA Public Finance, Inc. (DTA or successor employer) all of which and have been used and necessarily employed to serve the City, involving successful and productive results for the City for over 12 years. The foregoing persons and firms are generally and collectively referred to herein as 'approved consultants'. In ensuing years, by cooperative consensus among special counsel and the approved consultants, the project lead role under the relevant Work Orders may be assigned to any approved consultant upon written approval of the City Manager, or such person's designee as Assessment Coordinator.

(D) The City Manager, the City Attorney, and all other City officials, employees, agents, counsel, approved consultants and professionals are each and all directed and authorized act, and they are authorized to take all such actions on behalf of the City to accomplish all matters necessary to timely achieve the purposes and effect of this Resolution. Such actions expressly include updating any work orders to be consistent with this Resolution, and to be effective as of this date; so long as approved in writing by the City Manager, and by the City Attorney as to form and content.

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

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SECTION 9. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this ____ day of July, 2025.

CITY OF HAINES CITY

(SEAL)

By: _____

Morris L. West
Mayor-Commissioner

ATTEST: _____

Sharon Lauther, MMC
City Clerk

APPROVED AS TO FORM AND
CONTENT:

Fred Reilly, City Attorney

APPENDIX A
PROOF OF PUBLICATION

4937-9434-1146, v. 10