

HIGHLANDS COUNTY, FLORIDA

FIRE PROTECTION ASSESSMENT ORDINANCE

ADOPTED JANUARY 16, 2018

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ORDINANCE 17-18-08

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA; RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, MACHINERY, EQUIPMENT, AND PROGRAMS IN HIGHLANDS COUNTY, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE PROTECTION ASSESSMENTS AGAINST PROPERTY; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING A PROCEDURE FOR IMPOSING FIRE PROTECTION ASSESSMENTS; PROVIDING THAT FIRE PROTECTION ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF AN ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR A FIRE PROTECTION ASSESSMENT COLLECTED PURSUANT TO SECTIONS 197.3632 AND 197.3635, FLORIDA STATUTES, UPON PERFECTION SHALL ATTACH TO THE PROPERTY ON THE PRIOR JANUARY 1, THE LIEN DATE FOR AD VALOREM TAXES; PROVIDING THAT A PERFECTED LIEN SHALL BE EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; PROVIDING FOR EXEMPTIONS AND HARDSHIP ASSISTANCE; IMPOSING INTERIM ASSESSMENTS; PROVIDING A PROCEDURE FOR COLLECTION OF FIRE PROTECTION ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR INCLUSION IN CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA, after due notice and public hearing that:

SECTION 1. FIRE PROTECTION ASSESSMENT ORDINANCE.

DIVISION I. GENERALLY

SECTION 1.01. DEFINITIONS. As used in this Ordinance, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Annual Assessment Resolution" means the resolution described in Section 2.08 hereof, establishing the rate at which a Fire Protection Assessment for a specific Fiscal Year will be computed. The Final Assessment Resolution shall constitute the Annual Assessment Resolution for the initial Fiscal Year in which a Fire Protection Assessment is imposed.

"Assessed Property" means all parcels of land included on the Assessment Roll and subject to the Fire Protection Assessments contemplated hereunder.

"Assessment Roll" means the special assessment roll relating to a Fire Protection Assessment approved by a Final Assessment Resolution pursuant to Section 2.06 hereof or an Annual Assessment Resolution pursuant to Section 2.08 hereof.

"Board" means the Board of County Commissioners of Highlands County, Florida.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This term shall include the use of land in which lots or spaces are offered for use, rent or lease for the placement of mobile homes, travel trailers, or the like.

"Building Permit" means an official document or certificate issued by the County, under the authority of ordinance or law, authorizing the construction or siting of any Building within the County. The term "Building Permit" shall also include set up or tie down permits or the functional equivalent, for those structures or Buildings, such as a mobile home, that do not require a Building Permit in order to be constructed.

"Certificate of Occupancy" means the written certification issued by the County that a Building is ready for occupancy for its intended use. The term "Certificate of Occupancy" shall also include set up or tie down permits, or the functional equivalent, issued for those structures or Buildings, such as a mobile home, that do not require a Certificate of Occupancy in order to be occupied.

"Clerk" means the Clerk of the Circuit Court for Highlands County, Florida, as ex-officio Clerk of the Board and such other person as may be duly authorized to act on his or her behalf and as ex-officio Clerk of the Supervisors of the District and such other person as may be duly authorized to act on his or her behalf.

"County" means Highlands County, Florida.

"County Administrator" means the chief administrative officer of the County, designated by the Board to be responsible for coordinating the Fire Protection Assessments, or such person's designee.

"District" means the Highlands County Special Benefit Fire District established by the Board's enactment of Ordinance No. 00-01-3 on November 28, 2000.

"Final Assessment Resolution" means the resolution described in Section 2.06 hereof which shall confirm, modify, or repeal the Initial Assessment Resolution and which shall be the final proceeding for the initial imposition of Fire Protection Assessments.

"Fire Protection Assessment" means a special assessment lawfully imposed by the Supervisors against Assessed Property to fund all or any portion of the cost of the provision

of fire protection 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 Protection Assessed Cost" means the amount determined by the Supervisors to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the District to provide fire protection services, facilities, and programs; (M) a reasonable amount for a capital asset replacement reserve account; (N) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments collected pursuant to Section 3.02 herein; (O) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, and programs, and such other expenses as may be necessary or incidental to any related financing authorized by the District by subsequent resolution; (P) a reasonable amount for contingencies and anticipated delinquencies and uncollectible Fire Protection Assessments; and (Q) reimbursement to the County or any other Person for any moneys advanced for any costs incurred by the County or such Person in connection with any of the foregoing components of Fire Protection Assessed Cost. In the event the County also imposes an impact fee upon new growth or development for Fire Protection related capital improvements, the Fire Protection Assessed Cost shall not include costs attributable to capital improvements necessitated by new

growth or development that will be paid by such impact fees. The Fire Protection Assessed Cost shall also not include costs for the provision of emergency medical services by the County.

"Fiscal Year" means that period commencing October 1st of each year and continuing through the next succeeding September 30th, or such other period as may be prescribed by law as the fiscal year for the County and the District.

"Government Property" means property owned by the United States of America or any agency thereof, a sovereign state or nation, the State of Florida or any agency thereof, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

"Initial Assessment Resolution" means the resolution described in Section 2.02 hereof which shall be the initial proceeding for the identification of the Fire Protection Assessed Cost for which an assessment is to be made and for the imposition of a Fire Protection Assessment.

"Maximum Assessment Rate" means the highest rate of a Fire Protection Assessment established by the Supervisors in an Initial Assessment Resolution or Preliminary Rate Resolution and confirmed by the Supervisors in the Final Assessment Resolution or Annual Assessment Resolution or subsequent Assessment Resolution.

"Ordinance" means this Fire Protection Assessment Ordinance, as amended from time to time.

"Owner" means the Person reflected as the owner of Assessed Property on the Tax Roll.

"Person" means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

"Preliminary Assessment Resolution" means the resolution described in Section 2.08 hereof initiating the annual process for updating the Assessment Roll and directing the re-imposition of Fire Protection Assessments pursuant to an Annual Assessment Resolution.

"Property Appraiser" means the Highlands County Property Appraiser.

"Supervisors" means the Board of County Commissioners ex-officio as the Board of Supervisors of the Highlands County Special Benefit Fire District.

"Tax Collector" means the Highlands County Tax Collector.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non- ad valorem assessments on the same bill ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 1.03. GENERAL FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Section 1 of Article VIII of the Constitution of the State of Florida, and Section 125.01, Florida Statutes, the Board has all powers of local self-government to perform county and municipal functions and to render municipal services in a manner not inconsistent with law, and such power may be exercised by the enactment of County ordinances.

(B) In addition to its powers of self-government, the Board is authorized by Section 125.01(1)(q) and (r), Florida Statutes, to impose assessments for fire protection in all or a portion of the unincorporated area and within municipal areas through the creation of a municipal service benefit unit pursuant to Section 125.01(1)(q), Florida Statutes, and through the creation of a special district pursuant to Section 125.01(5), Florida Statutes. The creation of a special district must consist of property situated within both an unincorporated area and an incorporated area and requires the approval of the affected municipality pursuant to Section 125.01(5), Florida Statutes.

(C) This Ordinance authorizes the imposition of Fire Protection Assessments by the District by adoption, by its Supervisors, of an Initial Assessment Resolution pursuant to this Ordinance.

(D) The purpose of this Ordinance is to (1) provide procedures and standards for the imposition of Fire Protection Assessments by the District under the general home rule powers of a county to impose special assessments; (2) authorize a procedure for the funding of fire protection services, facilities, and programs providing special benefits to property within the District; and (3) legislatively determine the special benefit provided to Assessed Property from the provision of the fire protection services, facilities, and programs within the District.

(E) The annual Fire Protection Assessments, to be imposed using the procedures provided in this Ordinance, shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(F) The Fire Protection Assessments to be imposed using the procedures provided in this Ordinance are imposed by the Supervisors, not the Clerk, the Property Appraiser or the Tax Collector. The duties of the Clerk, the Property Appraiser, and Tax Collector under the provisions of this Ordinance and the Uniform Assessment Collection Act are ministerial.

SECTION 1.04. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT. It is hereby ascertained and declared that the fire protection services, facilities, and programs provide a special benefit to property because fire protection services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity of improvements, structures, and unimproved land through the provision of available fire protection services, facilities, and programs; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the District and limiting the potential financial liability for uninsured or underinsured properties; and (4) containing and extinguishing the spread of fire incidents occurring on property, including but not limited to unimproved property, with the potential to spread and endanger the structures and occupants of other property.

DIVISION II. ANNUAL FIRE PROTECTION ASSESSMENTS

SECTION 2.01. GENERAL AUTHORITY.

(A) The Supervisors are hereby authorized to impose an annual Fire Protection Assessment to fund all or any portion of the Fire Protection Assessed Cost upon benefitted property at a rate of assessment based on the special benefit accruing to such property from the provision of fire protection services, facilities, or programs within the District. All Fire Protection Assessments shall be imposed in conformity with the procedures set forth in this Division.

(B) The amount of the Fire Protection Assessment imposed in a Fiscal Year against a parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the Fire Protection Assessed Cost among Assessed Property on a basis reasonably related to the special benefit provided by fire protection services, facilities, or programs funded with assessment proceeds.

(C) Nothing contained in this Ordinance shall be construed to require the imposition of Fire Protection Assessments against Government Property.

SECTION 2.02. INITIAL PROCEEDINGS. The initial proceeding for the imposition of a Fire Protection Assessment shall be the adoption of an Initial Assessment Resolution by the Board, (1) containing a brief and general description of the fire protection services, facilities, and programs to be provided, (2) determining the Fire Protection Assessed Cost to be assessed, (3) describing the method of apportioning the Fire Protection Assessed Cost and the computation of the Fire Protection Assessment for specific properties, (4) establishing an estimated assessment rate for the upcoming Fiscal Year, (5) establishing a Maximum Assessment Rate, if desired by the Board, and (6) directing the County Administrator to (a) prepare the initial Assessment Roll, as required by Section 2.03 hereof, (b) publish the notice required by Section 2.04 hereof, and (c) mail the notice required by Section 2.05 hereof using information then available from the Tax Roll.

SECTION 2.03. INITIAL ASSESSMENT ROLL.

(A) The County Administrator shall prepare, or direct the preparation of the initial Assessment Roll, which shall contain the following:

- (1) A summary description of all Assessed Property conforming to the description contained on the Tax Roll.
- (2) The name of the Owner of the Assessed Property.
- (3) The amount of the Fire Protection Assessment to be imposed against each such parcel of Assessed Property.

(B) The initial Assessment Roll shall be retained by the County Administrator and shall be open to public inspection as provided by law. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by use of a computer terminal available to the public.

SECTION 2.04. NOTICE BY PUBLICATION.

(A) Upon completion of the initial Assessment Roll, the County Administrator shall publish, or direct the publication of, once in a newspaper of general circulation within the County a notice stating that at a meeting of the Supervisors on a certain day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the Supervisors will hear objections of all interested persons to the Final Assessment Resolution which shall establish the rate of assessment and approve the aforementioned initial Assessment Roll.

(B) The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include (1) a geographic depiction of the property subject to the Fire Protection Assessment; (2) a brief and general description of the fire protection services, facilities, or programs to be provided; (3) the rate of assessment including a Maximum Assessment Rate in the event one was adopted in the Initial Assessment Resolution; (4) the procedure for objecting provided in Section 2.06 hereof; (5) the method by which the Fire Protection Assessment will be collected; and (6) a statement that the initial Assessment Roll is available for inspection at the office of the County Administrator and all interested persons may ascertain the amount to be assessed against a parcel of Assessed Property at the office of the County Administrator.

SECTION 2.05. NOTICE BY MAIL.

(A) In addition to the published notice required by Section 2.04, the County Administrator shall provide notice, or direct the provision of notice, of the proposed Fire Protection Assessment by first class mail to the Owner of each parcel of property subject to the Fire Protection Assessment.

(B) Such notice shall include (1) the purpose of the Fire Protection Assessment; (2) the rate of assessment to be levied against each parcel of property, including a Maximum Assessment Rate in the event one was adopted in the Initial Assessment Resolution; (3) the unit of measurement applied to determine the Fire Protection Assessment; (4) the number of such units contained in each parcel of property; (5) the total revenue to be collected by the District from the Fire Protection Assessment; (6) a statement that failure to pay the Fire Protection Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property; (7) a statement that all affected Owners have a right to appear at the hearing and to file written objections with the Supervisors within 20 days of the notice; and (8) the date, time, and place of the hearing.

(C) The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each Owner at such address as is shown on the Tax Roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The County Administrator may provide proof of such notice by affidavit. Failure of the Owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Fire Protection Assessment imposed by the Supervisors pursuant to this Ordinance.

SECTION 2.06. ADOPTION OF FINAL ASSESSMENT RESOLUTION.

(A) At the public hearing as noticed pursuant to Sections 2.04 and 2.05 hereof, or to which an adjournment or continuance may be taken by the Supervisors, the Supervisors shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the Supervisors adopt the Final Assessment Resolution which shall (1) confirm, modify, or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the Supervisors; (2) establish the rate of assessment to be imposed in the upcoming Fiscal Year; (3) establish a Maximum Assessment Rate that may be imposed in the event such rate was included in the Initial Assessment Resolution; (4) approve the initial Assessment Roll, with such amendments as it deems just and right; and (5) determine the method of collection.

(B) The adoption of the Final Assessment Resolution by the Supervisors shall constitute a legislative determination that all parcels assessed derive a special benefit from the fire protection services, facilities, or programs to be provided or constructed and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

(C) All written objections to the Final Assessment Resolution shall be filed with the County Administrator at or before the time or adjourned time of such hearing. The Final Assessment Resolution shall constitute the Annual Assessment Resolution for the initial Fiscal Year in which Fire Protection Assessments are imposed hereunder.

SECTION 2.07. EFFECT OF FINAL ASSESSMENT RESOLUTION. The Fire Protection Assessments for the initial Fiscal Year shall be established upon adoption of the Final Assessment Resolution. The adoption of the Final Assessment 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 Assessed Property; the method of apportionment and assessment; the initial rate of assessment; the Maximum Assessment Rate, if any; the initial 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 20 days from the date of the Supervisors' adoption of the Final Assessment Resolution. The initial Assessment Roll, as approved by the Final Assessment Resolution, shall be delivered to the Tax Collector, as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Fire Protection Assessments, such other official as the Supervisors by resolution shall designate.

SECTION 2.08. ANNUAL ASSESSMENT RESOLUTION.

(A) Annually, during the budget adoption process, the Supervisors shall determine whether to impose a Fire Protection Assessment for each Fiscal Year following the initial Fiscal Year. If the Supervisors elect to reimpose a Fire Protection Assessment, the procedures in this Section 2.08 shall be followed.

(B) The initial proceedings for the approval of an annual Fire Protection Assessment Roll shall be the adoption of a Preliminary Assessment Resolution by the Supervisors (1) containing a brief and general description of the fire protection services, facilities, and programs to be provided; (2) determining the Fire Protection Assessed Cost to be assessed for the upcoming Fiscal Year; (3) establishing the estimated assessment rate for the upcoming Fiscal Year; (4) establishing or increasing a Maximum Assessment Rate, if desired by the Supervisors; (5) authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the Annual Assessment Resolution for the upcoming Fiscal Year; and (6) directing the County Administrator to (a) update the Assessment Roll, (b) provide notice by publication and first class mail to affected Owners in the event circumstances described in subsection (F) of this Section so require, and (c) directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the County.

(C) At the public hearing established in the Preliminary Assessment Resolution or to which an adjournment or continuance may be taken by the Board, the Board shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the Supervisors, adopt the Annual Assessment Resolution, which shall (1) establish the rate of assessment to be imposed in the upcoming Fiscal Year and (2) approve the Assessment Roll for the upcoming Fiscal Year with such adjustments as the Board deems just and right. The Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Assessment Resolution, or any subsequent Preliminary Assessment Resolution, together with modifications, if any, that are provided and confirmed in the Final Assessment Resolution or any subsequent Annual Assessment Resolution.

(D) Nothing herein shall preclude the Supervisors from providing annual notification to all Owners of Assessed Property in the manner provided in Sections 2.04 and 2.05 hereof or any other method as provided by law.

(E) The Supervisors may establish or increase a Maximum Assessment Rate in an Initial Assessment Resolution or Preliminary Assessment Resolution and confirm such Maximum

Assessment Rate in the Annual Assessment Resolution in the event notice of such Maximum Rate Assessment has been included in the notices required by Sections 2.04 and 2.05 hereof.

(F) In the event (1) the proposed Fire Protection Assessment for any Fiscal Year exceeds the rates of assessment adopted by the Board including a Maximum Assessment Rate, if any, that were listed in the notices previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (2) the purpose for which the Fire Protection Assessment is imposed or the use of the revenue from the Fire Protection Assessment is substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (3) the Assessed Property is reclassified or the method of apportionment is revised or altered resulting in an increased Fire Protection Assessment from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice shall be provided by publication and first class mail to the Owners of such Assessed Property as provided by law. Such notice shall substantially conform with the notice requirements set forth in Sections 2.04 and 2.05 hereof and inform the Owner of the date, time, and place for the adoption of the Annual Assessment Resolution. The failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Fire Protection Assessment imposed by the Supervisors pursuant to this Ordinance.

(G) As to any Assessed Property not included on an Assessment Roll approved by the adoption of the Final Assessment Resolution or a prior year's Annual Assessment Resolution, the adoption of the succeeding Annual Assessment Resolution shall be the final adjudication of the issues presented as to such Assessed Property (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the establishment or increase of a Maximum Assessment Rate, the 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 20 days from the date of the Supervisors' adoption of the Annual Assessment Resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any Fire Protection Assessment not challenged within the required 20-day period for those Fire Protection Assessments previously imposed against Assessed Property by the inclusion of the Assessed Property on an Assessment Roll approved in the Final Assessment Resolution or any subsequent Annual Assessment Resolution.

(H) The Assessment Roll, as approved by the Annual Assessment Resolution, shall be delivered to the Tax Collector as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Fire Protection Assessments, such other official as the Supervisors by resolution shall designate. If the Fire Protection Assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the Assessment Roll.

SECTION 2.09. LIEN OF FIRE PROTECTION ASSESSMENTS. Upon the adoption of the Assessment Roll, all Fire Protection Assessments shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for a Fire Protection Assessment shall be deemed perfected upon the Supervisors' adoption of the Final Assessment Resolution or the Annual Assessment Resolution, whichever is applicable. The lien for a Fire Protection Assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the Tax Roll. The lien for a Fire Protection Assessment collected under the alternative method of collection provided in Section 3.02 shall be deemed perfected upon the Supervisors' adoption of the Final Assessment Resolution or the Annual Assessment Resolution, whichever is applicable, and shall attach to the property on such date of adoption.

SECTION 2.10. REVISIONS TO FIRE PROTECTION ASSESSMENTS. If any Fire Protection Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Supervisors are satisfied that any such Fire Protection Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Supervisors have failed to include or omitted any property on the Assessment Roll, which property should have been so included, the Supervisors may take all necessary steps to impose a new Fire Protection Assessment against any property benefited by the fire protection services, facilities or programs, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Fire Protection Assessment is annulled, vacated, or set aside, the Supervisors may obtain and impose other Fire Protection Assessments until a valid Fire Protection Assessment is imposed.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Fire Protection Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval

thereof, and any Fire Protection Assessment as finally approved shall be competent and sufficient evidence that such Fire Protection Assessment was duly levied, that the Fire Protection Assessment was duly made and adopted, and that all other proceedings applicable to such Fire Protection Assessment were duly had, taken, and performed as required by this Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, County Administrator, Supervisors, or their deputies or employees, shall operate to release or discharge any obligation for payment of a Fire Protection Assessment imposed by the Supervisors under the provision of this Ordinance.

(B) When it shall appear that any Fire Protection Assessment should have been imposed under this Ordinance against a parcel of property specially benefited by the provision of fire protection services, facilities, or programs, but that such property was omitted from the Assessment Roll; or such property was erroneously assessed; or was not listed on the Tax Roll as an individual parcel of property as of the effective date of the Assessment Roll approved by the Annual Assessment Resolution for any upcoming Fiscal Year, the Supervisors may, upon provision of a notice by mail provided to the Owner of the omitted or erroneously assessed parcel in the manner and form provided in Section 2.05, impose the applicable Fire Protection Assessment for the Fiscal Year in which such error or omission is discovered, in addition to the applicable Fire Protection Assessment due for the prior two Fiscal Years. Such Fire Protection Assessment shall constitute a lien against Assessed Property 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 prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be collected as provided in Division III of this Ordinance, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted, delinquent, or corrected assessments.

(C) Prior to the delivery of the Assessment Roll to the Tax Collector in accordance with the Uniform Assessment Collection Act, the County Administrator shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the Owner of any property subject to a Fire Protection Assessment, to reclassify property based upon presentation of competent and substantial evidence and to correct any error in applying the Fire Protection Assessment apportionment method to any particular parcel of property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act.

Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the Fire Protection Assessment imposed under the provisions of this Ordinance. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the County Administrator and not the Property Appraiser or Tax Collector.

(D) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the Tax Roll upon timely written request and direction of the County Administrator.

SECTION 2.13. INTERIM ASSESSMENTS.

(A) At the discretion of the Supervisors, an interim Fire Protection Assessment may be imposed against all property, for which a Certificate of Occupancy (or Building Permit, as determined by the Supervisors) is issued, after adoption of the Annual Assessment Resolution. The amount of the interim Fire Protection Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for that property computed in accordance with the Annual Assessment Resolution for the Fiscal Year for which the interim Fire Protection Assessment is being imposed. That monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. A credit shall be granted against the interim Fire Protection Assessment for any Fire Assessment paid for the same property for the same time period. In addition to the monthly rate, the interim Fire Protection Assessment shall also include an estimate of the subsequent Fiscal Year's Fire Protection Assessment. No Certificate of Occupancy (or Building Permit, as determined by the Supervisors) shall be issued until full payment of the interim Fire Protection Assessment is received by the County. Issuance of the Certificate of Occupancy (or Building Permit, as determined by the Supervisors) without the payment in full of the interim Fire Protection Assessment shall not relieve the Owner of that property of the obligation of full payment. Any interim Fire Protection Assessment not collected prior to the issuance of the Certificate of Occupancy (or Building Permit, as determined by the Supervisors) may be collected pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of this Ordinance under the alternative collection method provided in Section 3.02, or by any other method authorized by law. Any interim Fire Protection Assessment shall be deemed due and payable on the date the Certificate of Occupancy (or Building Permit, as determined by the Supervisors) was issued and shall constitute a lien against the property as of that date.

(B) In the event the Supervisors choose to collect the interim Fire Protection Assessment at the time a Building Permit is issued, the following procedures shall apply.

(1) In the event a Building Permit expires prior to completion of the Building for which it was issued, and the applicant paid the interim Fire Protection Assessment at the time the Building Permit was issued, the applicant may within 90 days after the expiration of the Building Permit apply for a refund of the interim Fire Protection Assessment. Failure to timely apply for a refund of the interim Fire Protection Assessment shall waive any right to a refund.

(2) The application for refund shall be filed with the County's Building Department and contain the following:

- (a) The name and address of the applicant;
- (b) The location of the property and the tax parcel identification number for the property that was the subject of the Building Permit;
- (c) The date the interim Fire Protection Assessment was paid;
- (d) A copy of the receipt of payment for the interim Fire Protection Assessment; and
- (e) The date the Building Permit was issued and the date of expiration.

(3) After verifying that the interim Fire Protection Assessment was paid, that the Building Permit has expired, and that the Building has not been completed, the District shall refund the interim Fire Protection Assessment paid for that Building.

(4) The applicant for a Building Permit to be subsequently issued for a Building on the same property for which the interim Fire Protection Assessment was refunded shall pay an interim Fire Protection Assessment as required by this Section 2.13.

SECTION 2.14. AUTHORIZATION FOR EXEMPTIONS AND HARDSHIP ASSISTANCE.

(A) The Supervisors, in their sole discretion, may determine whether to provide exemptions from payment of the Fire Protection Assessment for Government Property or other property whose use is exempt from ad valorem taxation under Florida law.

(B) The Supervisors, in their sole discretion, shall provide exemptions as mandated by Florida statutory law and may determine on an annual basis whether to provide a program of hardship assistance to residents of the District, who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of the Fire Protection Assessments.

(C) On an annual basis, the Board may designate the funds available to provide any exemptions or hardship assistance. The provision of an exemption or hardship assistance in any

one year shall in no way establish a right or entitlement to such exemption or assistance in any subsequent year, and the provision of funds in any year may be limited to the extent funds are available and appropriated by the Board. Any funds designated for exemptions or hardship assistance shall be paid by the District from funds other than those generated by the Fire Protection Assessment.

(D) Any shortfall in the expected Fire Protection Assessment proceeds due to any hardship assistance or exemption from payment of the Fire Protection Assessments required by law or authorized by the Supervisors shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid by or from proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Supervisors is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have otherwise been imposed except for the reduction or exemption given to such Tax Parcel by the Supervisors.

SECTION 2.15. INCLUSION OF MUNICIPAL AREAS. The area provided fire protection services, facilities, and programs by the District and subject to the imposition of Fire Protection Assessments shall include the area of the Town of Lake Placid, with the approval of its governing body. That approval may be in the form of an Interlocal Agreement between the District and the Town of Lake Placid.

DIVISION III

COLLECTION AND USE OF FIRE PROTECTION ASSESSMENTS

SECTION 3.01 METHOD OF COLLECTION.

(A) Unless otherwise directed by the Supervisors, the Fire Protection Assessments shall be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act, and the District shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act or other provision of law.

(B) The amount of a Fire Protection Assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, or program

provided; (1) the collection method used in connection with the prior year's assessment did not employ the use of the uniform method of collection authorized by the Uniform Assessment Collection Act; (2) notice is provided to the Owner as required under the Uniform Assessment Collection Act; and (3) any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such Fire Protection Assessment upon certification of a non-ad valorem roll to the Tax Collector by the District.

SECTION 3.02 ALTERNATIVE METHOD OF COLLECTION. In lieu of using the Uniform Assessment Collection Act, the Supervisors may elect to collect the Fire Protection Assessments by any other method which is authorized by law or under the alternative collection method provided by this Section:

(A) The Supervisors may provide Fire Protection Assessment bills by first class mail to the Owner of each affected parcel of property that is subject to the Fire Protection Assessment. The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire Protection Assessment, (2) a description of the unit of measurement used to determine the amount of the Fire Protection Assessment, (3) the number of units contained within the parcel, (4) the total amount of the Fire Protection Assessment imposed against the parcel for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Fire Protection Assessment is due, and (7) a statement that the Fire Protection Assessment constitutes a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

(B) A general notice of the lien resulting from imposition of the Fire Protection Assessments shall be recorded in the Official Records of the County. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.

(C) The Supervisors shall have the right to foreclose and collect all delinquent Fire Protection Assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. A Fire Protection Assessment shall become delinquent if it is not paid within 30 days from the date payment was due, as identified in accordance with paragraph (A)(6) of this Section. The Supervisors or their agent shall notify any property owner who is delinquent in payment of his or her Fire Protection Assessment within 60 days from the date that assessment was due. That notice shall state that the Supervisors or their agent will either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent Fire Protection Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real property, or (2) cause an amount equivalent to the delinquent Fire Protection

Assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the District may be the purchaser to the same extent as any Person. The Supervisors or their agent may join in one foreclosure action the collection of Fire Protection Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent Owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the Supervisors or their agents, including reasonable attorney fees, in collection of those delinquent Fire Protection Assessments and any other costs incurred by the Supervisors as a result of those delinquent Fire Protection Assessments and those reasonable costs, expenses, attorney fees, and other costs shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent Fire Protection Assessment and the costs, fees, and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided, however, that (1) notice is provided to the Owner in the manner required by the Uniform Assessment Collection Act and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Fire Protection Assessment is supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector.

(F) Notwithstanding the Supervisors' use of an alternative method of collection, the County Administrator shall have the same power and authority to correct errors and omissions as provided to the County Administrator in Section 2.12 of this Ordinance.

(G) Any action by the Supervisors required in the collection of Fire Protection Assessments may be by resolution.

SECTION 3.03. GOVERNMENT PROPERTY.

(A) In the event Fire Protection Assessments are imposed against Government Property, as an alternative method for billing and collecting the Supervisors may provide Fire Protection Assessment bills by first class mail to the Owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire Protection Assessment, (2) a description of the unit of measurement used to determine the amount of the Fire Protection Assessment, (3) the number of units contained within the parcel, (4) the total amount of the parcel's Fire Protection Assessment for the

appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Fire Protection Assessment is due.

(B) Fire Protection Assessments imposed against Government Property and collected pursuant to this Section shall be due on the same date as all other Fire Protection Assessments and, if applicable, shall be subject to the same discounts for early payment.

(C) A Fire Protection Assessment collected pursuant to this Section shall become delinquent if it is not paid within 30 days from the date payment was due, as identified in paragraph (A)(6) of this section. The Supervisors shall notify the Owner of any Government Property that is delinquent in payment of its Fire Protection Assessment within 60 days from the date such assessment was due. That notice shall state that the Supervisors will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent Owners of Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the District, including reasonable attorney fees, in collection of such delinquent Fire Protection Assessments and any other costs incurred by the Supervisors as a result of such delinquent Fire Protection Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) As an alternative to the foregoing, a Fire Protection Assessment imposed against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in periodic installments with a remedy of a mandamus action in the event of non-payment. The Supervisors may contract for such billing services with any utility, whether or not such utility is owned by the District.

SECTION 3.04. APPLICABILITY. This Ordinance and the Supervisors' authority to impose assessments pursuant hereto shall be applicable throughout the District.

SECTION 3.05. ALTERNATIVE METHOD.

(A) This Ordinance shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This Ordinance, being necessary for the welfare of the inhabitants of the District, shall be liberally construed to effect the purposes hereof.

(B) Nothing herein shall preclude the Supervisors from directing and authorizing, by resolution, the combination with each other of (1) any supplemental or additional notice deemed proper, necessary, or convenient by the Supervisors, (2) any notice required by this Ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.

SECTION 2. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

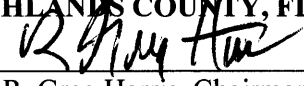
SECTION 3. CONFLICT. Any ordinance or part thereof in conflict with this Ordinance or any part hereof is hereby repealed to the extent of the conflict.

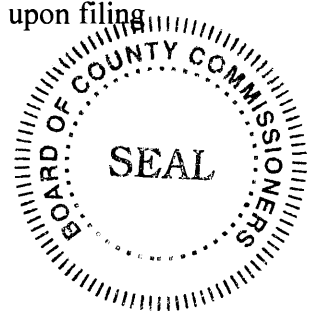
SECTION 4. INCLUSION IN CODE. It is the intent of the Board that when published in the Code of Ordinances, Highlands County, Florida, the definitions enacted in Section 1.01 of this Ordinance be added to those previously enacted by Ordinance 00-01-3, as amended by Ordinance 17-18-04 to be codified in Section 9-611 of Division 1 of Article XLI of the Code of Ordinances, Highlands County, Florida, and that Sections 9-611 through Section 9-18 all be included in that Division 1 of Article XLI. It further is the intent of the Board that the remaining provisions of Division 1 of this Ordinance be codified as Division 2 of that Article XLI, that the provisions of Division 2 of this Ordinance be codified as Division 3 of that Article XLI, that the provisions of Division 3 of this Ordinance be codified as Division 4 of that Article XLI, and that the Code Publisher assign such section numbers and reservations of section numbers as it deems appropriate.

SECTION 5. EFFECTIVE DATE. This Ordinance shall take effect immediately upon filing with the Florida Department of State.

DONE AND ADOPTED this 16th day of January, 2018.

**BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY, FLORIDA**

By: 
R. Greg Harris, Chairman



ATTEST

By: 
Robert W. Germaine, Clerk

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FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

January 17, 2018

Honorable Robert W. Germaine
Clerk of the Circuit Court
Highlands County
590 South Commerce Avenue
Sebring, Florida 33870-3867

Attention: Pamela Gamez, Deputy Clerk

Dear Mr. Germaine:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Highlands County Ordinance No. 17-18-08, which was filed in this office on January 16, 2018.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb