

RESOLUTION 17-18-100

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA, AS THE BOARD OF SUPERVISORS OF THE HIGHLANDS COUNTY SPECIAL BENEFIT FIRE DISTRICT, RELATING TO THE DELIVERY AND FUNDING OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS WITHIN THE HIGHLANDS COUNTY SPECIAL BENEFIT FIRE DISTRICT; PROVIDING FOR THE IMPOSITION OF NON-AD VALOREM SPECIAL ASSESSMENTS WITHIN THE ENTIRE AREA OF THE HIGHLANDS COUNTY SPECIAL BENEFIT FIRE DISTRICT TO FUND FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS; ESTIMATING THE FIRE PROTECTION COSTS TO BE RECOVERED THROUGH THOSE ASSESSMENTS; ESTABLISHING THE METHOD OF APPORTIONING THE BENEFITS AND COSTS OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS AMONG AFFECTED REAL PROPERTY; DIRECTING THE COUNTY ADMINISTRATOR TO PREPARE A PRELIMINARY ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED SPECIAL ASSESSMENTS; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA, AS THE BOARD OF SUPERVISORS OF THE HIGHLANDS COUNTY SPECIAL BENEFIT FIRE DISTRICT, AS FOLLOWS:

**ARTICLE I**

**INTRODUCTION**

**SECTION 1.01. AUTHORITY.** This Resolution of the Board of County Commissioners of Highlands County, Florida, as the Board of Supervisors of the Highlands County Special Benefit Fire District is adopted pursuant to County Ordinance Nos. 00-01-3, 17-18-04, and 17-18-08, and Sections 125.01 and 197.3632, Florida Statutes, Section I of Article VIII of the Constitution of the State of Florida, and other applicable provisions of law.

**SECTION 1.02. DEFINITIONS.** This Resolution constitutes the Initial Assessment Resolution as defined in the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meaning set forth in the Assessment Ordinance. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"**Assessment Study**" means the Highlands County Fire Protection Non-Ad Valorem Assessment Study reported in the Fire Assessment Memorandum dated August 2017, prepared by Government Services Group, Inc and accepted by Highlands

County Board of County Commissioners on February 20, 2018.

**"Assessment Ordinance"** means Highlands County Ordinance No. 17-18-08, to be codified in Article XLI of Chapter 9 of the Code of Ordinances, Highlands County, Florida, as may be amended from time to time, or its successor in function.

**"Commercial"** means any structure that is categorized as Commercial or being used in the same manner as those classified as Commercial.

**"District"** means the Highlands County Special Benefit Fire District established by Highlands County Ordinance 00-01-3 as amended by Highlands County Ordinance 17-18-04, which determines the area of the District.

**"Industrial/Warehouse"** means any structure that is categorized as Industrial/Warehouse or being used in the same manner as those classified as Industrial/Warehouse.

**"Institutional"** means any structure that is categorized as Institutional or being used in the same manner as those classified as Institutional.

**"Land"** means undeveloped land.

**"Residential"** means any structure that is classified as residential including dwelling units and mobile home lots.

**"Recreational Vehicle Park Property"** means property that is recognized for recreational vehicles and classified as RV Park, RV Subdivision, CO-OP, Camps or other designation.

**"Structures"** means any structures, buildings, extensions, and all other improvements to Tax Parcels of any kind or nature whatsoever, including any attachments or equipment affixed thereto, whether temporary or permanent, which are subject to valuation by the Property Appraiser pursuant to Section 4 of Article VII of the Constitution of the State of Florida and the general law and regulations adopted thereunder. Pursuant to Section 125.01(1)(r), Florida Statutes, non-residential agricultural buildings with a just value under \$10,000 and agricultural pole barns are exempt from the fire assessment.

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

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

**SECTION 1.03. 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 Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

**SECTION 1.04. FINDINGS.** It is hereby ascertained, determined and declared as follows:

(A) Fire protection services, facilities, and programs possess a logical relationship to the use and enjoyment of real property by: (1) protecting the value and integrity of improvements and Structures through the continual availability of fire control and provision of comprehensive fire protection services; (2) protecting the life and safety of intended occupants in the use and enjoyment of real property; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the District; (4) providing protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire incidents, sometimes occurring on unimproved property, with the potential to spread and endanger the value, Structures and occupants of nearby property, thereby limiting liability; and (6) the availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property values within the assessment area.

(B) The Supervisors have carefully considered the August 2017 Fire Assessment Memorandum prepared by Government Services Group, Inc., which describes an apportionment methodology based upon the benefit to be conveyed by the fire protection services, facilities,

and programs to be provided by the District to Residential, Commercial, Industrial/Warehouse, Institutional, and Vacant and Agricultural Land.

(C) The following assessment apportionment methodology for fire protection services, facilities, and programs based on: (i) the fire assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser; and (iii) the CAD dispatch system data, is hereby approved and adopted:

(1) COST APPORTIONMENT

Assessable costs are apportioned among property use categories based upon the historical demand for fire services as shown in the table below.

Cost Apportionment

Property Category	Number of Calls	Percentage of Calls	5 Year Average Assessable Budget
Residential	529	52.32%	\$3,938,620
Commercial	117	11.57%	\$870,983
Industrial/Warehouse	32	3.17%	\$238,636
Institutional	99	9.79%	\$736,985
Land	234	23.15%	\$1,742,719
<b>Total</b>	<b>1,011</b>	<b>100.00%</b>	<b>\$7,527,943</b>

(2) PARCEL APPORTIONMENT UNIT OF MEASURE

The share of the assessable costs apportioned to each property use category is further apportioned among the individual buildings on property within each property use category in the manner described in the following Parcel Apportionment within Property Use Categories:

Parcel Apportionment within Property Use Categories

<u>Category</u>	<u>Parcel Apportionment Unit of Measure</u>
Residential	Dwelling Unit
Non-Residential	
-Commercial	Square Footage
-Industrial/Warehouse	Square Footage
-Institutional	Square Footage
Land	Per Parcel

(D) Applying the foregoing parcel apportionment methodology, fire assessment rates have been computed for each property use category. The specific methodology, underlying

special benefit, and fair apportionment assumptions are included below and general described as follows:

(1) RESIDENTIAL PARCEL APPORTIONMENT

(a) The following assumptions related to the parcel apportionment applied in the Residential Property Use Classification are hereby found to be fair and reasonable.

1. The size or the value of the residential parcel does not determine the scope of the required fire response. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.

2. Apportioning the assessed costs for fire services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical call data.

3. The historical demand for fire protection service availability for multi-family and single family residential property is substantially similar and any difference in the percentage of documented fire protection calls to such specific property uses is statistically insignificant.

4. Mobile Home lots will be treated as residential property for non-ad valorem special assessments levied by the District, like the fire assessment.

(b) Based upon the historical demand for fire services, the percentages of the County's total fire assessable costs attributable to residential properties have been calculated. The amount of the assessable costs

allocable to property in the Residential Property Use Category was divided by the number of dwelling units in that Residential Property Use Category to compute the fire assessment to be imposed against each dwelling unit. The Residential Property Use Category includes single-family dwelling units, mobile homes, mobile home lots, multi-family dwelling units consisting of duplexes and multi-family buildings with three or more dwelling units, condominiums and townhouses. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the dwelling unit charge to compute the residential fire assessment for the parcel. There are 37,380 dwelling units in the Residential Property Use Category.

(2) NON-RESIDENTIAL PARCEL ASSUMPTIONS

(a) The capacity to handle fires and other emergencies in Non-Residential Property Use Classification is governed by the current pumping capacity is defined as, the combined amount of water that all apparatus in the District can pump to a first alarm non-residential fire. As shown in Table 2 of the Service Description on page 3 of the Fire Assessment Memorandum , a maximum of 37,670 gallons per minute is available within the County and the Town of Lake Placid. Accordingly, based on National Fire Protection Association firefighting standards for fire-flow, there is sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving unlimited square footage.

(b) The following assumptions related to the parcel apportionment applied in the Non-Residential Property Use Classification are hereby found to be:

1. The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel

apportionment because the demand for fire services is determined and measured by the actual square footage of structures and improvements

2. Recreational vehicle park property will be treated as commercial property for non-ad valorem special assessments levied by the District, like the fire assessment. It is fair and reasonable to treat each space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

(c) Based upon the historical demand for fire services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential building square footage situated on the parcel.

(d) The total number of square feet on non-residential structures in the Commercial, Industrial/Warehouse, and Institutional Non-Residential Property Use Categories are as follows:

<u>Non-Residential Property Use Categories</u>	<u>Total Square Feet</u>
Commercial	5,121,349
Industrial/Warehouse	4,259,815
Institutional	3,623,112

(3) LAND APPORTIONMENT

(a) The following assumptions related to the parcel apportionment applied in the Land Property Use Category is hereby found to be reasonable.

1. Fires on vacant land and agricultural parcels place a

recognized and measurable demand on the fire protection services of the District. Accordingly, it is fair and reasonable to apportion the assessable costs for fire protection services attributable to the Land Property Use Category based on such property's demand percentage.

2. Apportioning the assessed costs for fire protection services attributable to the Land Property Use Category on a per parcel basis is a fair and reasonable method for parcel apportionment. However, due to the limited apparatus and resources available in the District for combating brush fires, the District has determined that a brush fire greater than one acre in size is not capable of being suppressed by the District funded fire departments and the District's fire control activities under such circumstances are directed to avoiding the spread of the fire until additional personnel, apparatus and equipment arrive on the scene. Accordingly, it is fair and reasonable to assess on a per parcel basis for Tax Parcels within the Land Property Use Category.

(b) Based upon the historical demand for fire rescue services, the percentage of assessable costs attributable to vacant and agricultural land was calculated. For parcels within the Land Property Use Category, the number of parcels was obtained from the Property Appraiser's land files. There are 64,967 parcels in the Land Property Use Category.

(E) Dividing the assessable costs allocated by this Resolution to each Property Use Category by the total number of Parcel Apportionment Units of Measure within each Property Use Category as determined by this Resolution results in the Assessment Rate for each Property Apportionment Unit of Measure adopted by this Resolution based upon 100 percent funding of the total assessable costs is as follows:



(1) Residential Property Use Category Assessment Rate per Assessable Costs + 37,380 = \$106.00, or up to a maximum rate of \$115.00 in future years.

(2) Non-Residential Property Use Categories.

(a) Commercial Property Use Category

Assessable Costs + Number of Square Feet = Assessment Rate Per Square Foot

\$921,843 + 5,121,349 = \$0.18, or up to a maximum rate of \$0.19 in future years.

(b) Industrial/Warehouse Use Category

Assessable Costs + Number of Square Feet = Assessment Rate Per Square Foot

\$255,0589 + 4,259,815 = \$0.06, or up to a maximum rate of \$0.07 in future years.

(c) Institutional Property Use Category

Assessable Costs + Number of Square Feet = Assessment Rate Per Square Foot

\$760854 + 3,623,112 = \$0.21, or up to a maximum rate of \$0.23 in future years.

(3) Land Property Use Category

Assessable Costs + Number of Parcels = Assessment Rate per Parcel

\$1,754,109 + 64,967 = \$27.00, or up to a maximum rate of \$30.00 in future years.

(F) Based upon funds tentatively budgeted by the Board of County Commissioners in its Fiscal Year 2018-2019 budget for Highlands County, Florida, the following Buy-down amounts

are allocated for the District's Fiscal Year 2018-2019 Fiscal Year Budget:

- (1) Buy-down for Institutional Tax Exempt Real Property \$278,324.
- (2) Buy-down for Government Tax Exempt Real Property \$525,568.
- (3) Buy-down for Agricultural Exempt Real Property \$89,532.

(G) The exemption for the Fire Protection Assessment for the Institutional Property Use Category is limited to institutional property that is wholly exempt from ad valorem taxes.

(H) The apportionment among Tax Parcels of a portion of the District's annual budget for fire protection services, facilities, and programs is hereby determined to be a fair and reasonable means to annually allocate and share the benefits and costs associated with providing fire protection services, facilities, and programs.

(I) The benefits derived from fire protection services, facilities, and programs as to each Tax Parcel subject to the Fire Service Assessments equal or exceed the amount of the special assessments levied and imposed hereunder. The Fire Protection Assessment for any Tax Parcel within the District in employing the approach described in this Resolution also does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel assessed within the District.

(J) The Supervisors hereby find and determine that the Fire Service Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding fire protection services and facilities by fairly and reasonably allocating a portion of the costs associated therewith among specially benefited property.

## **ARTICLE II**

### **NOTICE AND PUBLIC HEARING**

#### **SECTION 2.01. ESTIMATED FIRE PROTECTION ASSESSED COST.**

(A) The estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments for the Fiscal Year commencing October 1, 2018 is \$7,527,943.

The Fire Protection Assessed Cost will be funded through the imposition of Fire Protection Assessments, as provided herein.

(B) The County Administrator shall utilize the assessment rates as described in this Initial Assessment Resolution in the preparation of the initial Assessment Roll as provided in Section 2.02 of this Initial Assessment Resolution.

**SECTION 2.02. ASSESSMENT ROLL.** The County Administrator is hereby directed to prepare, or cause to be prepared, an initial Assessment Roll for Fire Protection Assessments for the Fiscal Year commencing October 1, 2018, in the manner provided in Section 2.03 of the Assessment Ordinance. The Assessment Roll shall include all Tax Parcels within the District that are not otherwise exempted from payment of the Fire Protection Assessments hereunder. The County Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Initial Assessment Resolution. A copy of this Initial Assessment Resolution, the final Fire Assessment Memorandum which summarizes information and analysis of the Assessment study related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the initial Assessment Roll shall be maintained on file in the office of the County Administrator and open to public inspection. The foregoing shall not be construed to require that the initial Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal or internet access available to the public.

**SECTION 2.03. PUBLIC HEARING.** There is hereby established a public hearing to be held at 9:00 a.m. or soon thereafter as scheduled, on June 19, 2018, in the County Commissioners' Board Room of the Government Center, 600 South Commerce Avenue, Sebring, Florida, at which time the Supervisors will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments

and providing for the manner of collection.

**SECTION 2.04. NOTICE BY PUBLICATION.** The County Administrator shall direct the publication of notice of the public hearing authorized by Section 2.03 hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than May 29, 2018, in substantially the form attached hereto as Appendix A.

**SECTION 2.05. NOTICE BY MAIL.** The County Administrator shall direct the mailing of notice of the public hearing authorized by Section 2.03 hereof in the manner and time provided in Section 2.05 of the Ordinance. The notice shall be mailed no later than May 29, 2018, in substantially the form attached hereto as Appendix B.

[Remainder of page intentionally left blank]

## ARTICLE III

### ASSESSMENTS

**SECTION 3.01. FIRE PROTECTION ASSESSMENTS TO BE IMPOSED THROUGHOUT DISTRICT.** Fire Protection Assessments are to be imposed throughout the entire area contained within the boundaries of the District.

**SECTION 3.02. IMPOSITION OF ASSESSMENTS.** Fire Protection Assessments shall be imposed against property located within the District, the annual amount of which shall be computed for each Tax Parcel in accordance with this Article III. When imposed, the Fire Protection Assessment for each Fiscal Year 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 until paid, as provided in the Assessment Ordinance.

#### **SECTION 3.03. APPORTIONMENT.**

(A) The Assessment Study as described in the Fire Assessment Memorandum is hereby approved and incorporated herein in its entirety. The apportionment method set forth therein is hereby adopted as the apportionment method for the Fire Protection Assessments.

(B) The costs associated with each Property Use Category shall be allocated among all Tax Parcels hereunder as set forth in this Resolution, subject to funding the costs allocated to exempt Institutional, Government, and Agricultural Property by the Board of County Commissioners in its 2018-2019 county budget.

(C) The amount of the annual Fire Protection Assessment imposed against Assessed Property may include a pro rata share of the costs and expenses associated with collection and administration of the Fire Protection Assessments each year.

(D) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among Assessed Property.

**SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the District from the Fire Protection Assessments shall be utilized for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the 2018-19 Fiscal Year, that balance shall be carried forward and thereafter used only to fund fire protection related services, facilities, and programs.

**SECTION 3.05. COLLECTION OF ASSESSMENTS.** Fire Protection Assessments for the 2018-19 Fiscal Year and each year thereafter shall be collected pursuant to the Uniform Assessment Collection Act as provided for in Section 3.01 of the Assessment Ordinance, unless otherwise determined by the Supervisors.

**SECTION 3.06. EXEMPTION.**

(A) Tax Parcels assigned the following Florida Department of Revenue codes by the Property Appraiser are not subject to the Fire Protection Assessment contemplated hereunder; provided, however, that they are exempt from Ad Valorem taxes and the costs associated with the exemption of such Tax Parcels shall be funded through other legally available revenues of the District and not through Fire Protection Assessments imposed hereunder.

- (1) 76- Cemetery/ Mortuary
- (2) 80 – Vacant Governmental
- (3) 82 – Forest/Park/Recreational
- (4) 83 – Public Schools
- (5) 84 – Colleges
- (6) 86 – County
- (7) 87 – State
- (8) 88 – Federal
- (9) 89 – Municipal
- (10) 94 – Rights-Of-Way
- (11) 95 – Rivers, Lakes, Submerged Land

(12) 96 – Wasteland/Marsh

(13) 97 – Outdoor Recreational

(B) Tax Parcel classifications indicative of special designations used by the Property Appraiser for recordkeeping purposes which do not represent actual or assessable Tax Parcels are not subject to the Fire Protection Assessments contemplated hereunder (ex. header records).

(C) Notwithstanding anything herein to the contrary, the Supervisors reserve the right and ability in the future to impose Fire Protection Assessments against Tax Parcels determined to be exempt hereunder to the extent permitted by law or otherwise in the event required or directed to do so by a court of competent jurisdiction.

[Remainder of page intentionally left blank]

**ARTICLE IV GENERAL  
PROVISIONS**

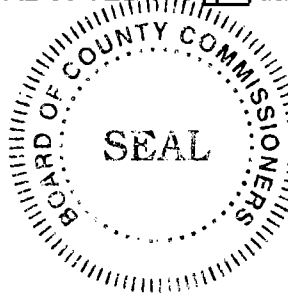
**SECTION 4.01. CONFLICT.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 4.02. SEVERABILITY.** If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

**SECTION 5. CONFLICT.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent necessary to give this Resolution full force and effect.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption by the Supervisors.

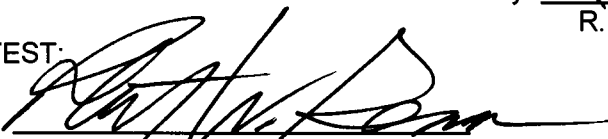
**DONE AND ADOPTED** this 14<sup>th</sup> day of April, 2018.



BOARD OF COUNTY COMMISSIONERS  
OF HIGHLANDS COUNTY, FLORIDA  
AS THE BOARD OF SUPERVISORS OF THE  
HIGHLANDS COUNTY SPECIAL BENEFIT FIRE  
DISTRICT

By:   
R. Greg Harris, Chairman

ATTEST:

By:   
Robert W. Germaine, Clerk



## APPENDIX A

### FORM OF NOTICE TO BE PUBLISHED

To be published on or before May 29, 2018.

(Map of Area of the Highlands County Special Benefit Fire District)

#### **HIGHLANDS COUNTY SPECIAL BENEFIT FIRE DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION AND COLLECTION OF SPECIAL ASSESSMENTS TO FUND FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS**

The Highlands County Special Benefit Fire District (the "District") is in the process of establishing a dedicated funding source for the provision of fire protection services, facilities, and programs through the imposition of non-ad valorem assessments, sometimes referred to as special assessments, against certain real property located within the boundaries of the District. The special assessments, if approved by the Board of Supervisors of the District, will be allocated among assessable tax parcels according to several methodologies pursuant to which the costs attributable to the District's fire protection services, facilities, and programs allocated to Residential, Commercial, Industrial/Warehouse, Institutional, Property Use and Vacant Land.

A public hearing will be held at 9:00 AM on June 19, 2018, or as soon thereafter as may be scheduled in the County Commissioners' Board Room of the Government Center, 600 South Commerce Avenue, Sebring, Florida, to receive public comment on the proposed special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the District at that address within twenty days of this notice.

The contemplated special assessment offers a reasoned approach for apportioning the cost of fire protection services, facilities, and programs among Residential, Commercial, Industrial/Warehouse, Institutional, and Land Property Use Categories. A more specific description of the calculations and the reasoned method of computing the assessment for each tax parcel of property are set forth in Special District Resolution No. \_\_\_\_ (the "Initial Assessment Resolution"), copies of which, together with Highlands County Ordinance No. 17-18-08 (the "Fire Assessment Ordinance") and the preliminary fire assessment roll, are available for inspection at the offices of the County Administrator, located at Government Center, 600 South Commerce Avenue, Sebring, Florida.

The special assessment will fund in part the costs associated with providing fire protection services, facilities, and programs each fiscal year beginning October 1, 2018. The remainder of the fire protection budget will be funded with other legally available revenues of the District. The combination of funding sources offers a significant tax equity tool which will reduce dependence on property taxes alone as the sole source of funding for fire protection services, reduce the demand on the County's other legally available funds, and is intended to achieve a more equitable, balanced, sustainable and diversified means of funding fire protection services, facilities, and programs within the area of the District over time.

The special assessment is an annual assessment which will continue from year to year. For the upcoming fiscal year, and in each year thereafter, the assessment may be collected pursuant to the tax bill collection method authorized by Section 197.3632, Florida Statutes, in which case the annual assessment will include fees imposed by the county property appraiser and tax collector and will be adjusted as necessary to account for any statutory discounts which are necessitated when employing the efficiencies of collecting the assessments annually on the same bill as property taxes.

This Notice is intended to inform all interested persons about the District's efforts to effectively budget and use a blend of legally available revenues to meet its fire service obligations, reduce costs, be efficient and continue to provide a reasonable level of service. The mission of the District is to fund fire protection services, facilities, and programs to protect the lives and property of the community through exemplary fire education, prevention, and suppression. This special assessment provides a dedicated means to accomplish these responsibilities.

All interested persons may appear and be heard at the time and place specified above. Any person who might wish to appeal any decision made by the Board of County Commissioners of Highlands County, Florida, as the Board of Supervisors of the Highlands County Special Benefit Fire District in public hearing or meeting is hereby advised that they will need a record of the proceedings, and for such purpose, they may need to ensure that a verbatim record of the proceedings is made which will include the testimony and evidence upon which such appeal is to be based.

The Board of County Commissioners of Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discriminatory policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. Anyone requiring reasonable accommodation as provided for in the Americans with Disabilities Act or *Section 286.26, Florida Statutes*, should contact Pam Rogers, ADA Coordinator, at (863) 402-6509 (voice) or via Florida Relay Service 711, or by e-mail: [progers@hcbcc.org](mailto:progers@hcbcc.org) . Requests for CART or interpreter services should be made at least 24 hours in advance to permit coordination of the service.

BOARD OF COUNTY COMMISSIONERS  
OF HIGHLANDS COUNTY, FLORIDA, AS THE  
BOARD OF SUPERVISORS OF THE HIGHLANDS  
COUNTY SPECIAL BENEFIT FIRE DISTRICT  
By: R. Greg Harris, Chairman

ATTEST:  
Robert W. Germaine, Clerk

**APPENDIX B  
FORM OF NOTICE TO BE MAILED**

Board of Supervisors  
Highlands County Special Benefit Fire District  
600 South Commerce Avenue  
Sebring, FL 33870

(date)

(property owner's name - Col B)  
(property owner's name - Col C)  
(property owner's name - Col D)  
(property owner's address - Col E)  
(property owner's address - Col F)  
(property owner's address - Col G)  
(property owner's address - Col H)  
(property owner's address - Col I)  
(property owner's address - Col J)

RE: PARCEL NO.: (parcel number - Col A) (parcel address - Col K)  
(parcel address - Col L)  
(parcel address - Col M)  
(parcel address - Col N)  
(parcel address - Col O)

Dear Property Owner:

The Highlands County Special Benefit Fire District (the "District") is in the process of establishing a funding source for the provision of fire protection services, facilities, and programs through the imposition of non-ad valorem assessments, sometimes referred to as special assessments, against certain real property located within the boundaries of the District. The special assessments, if approved by the Board of Supervisors of the District will be allocated among assessable tax parcels according to several methodologies pursuant to which the costs attributable to the District's fire protection services, facilities, and programs allocated to Residential, Commercial, Industrial/Warehouse, Institutional, Property Use and Vacant Land.

A public hearing will be held at 9:00 AM on June 19, 2018, or as soon thereafter as may be scheduled in the County Commissioners' Board Room of the Government Center, 600 South Commerce Avenue, Sebring, Florida, to receive public comment on the proposed special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the District at that address within twenty days of this notice.

The contemplated special assessment offers a reasoned approach for apportioning the cost of fire protection services, facilities, and programs among Residential, Commercial, Industrial/Warehouse, Institutional, and Land Property Use Categories. A more specific description of the calculations and the reasoned method of computing the assessment for each tax parcel of property are set forth in Special District Resolution No. \_\_\_\_ (the "Initial Assessment Resolution"), copies of which, together with Highlands County Ordinance No. 17-18-08 (the "Fire Assessment Ordinance") and the preliminary fire assessment roll, are available for inspection at the offices of the County Administrator, located at Government Center, 600 South Commerce Avenue, Sebring, Florida.

The special assessment will fund in part the costs associated with providing fire protection services, facilities, and programs each fiscal year beginning October 1, 2018. The remainder of the fire protection budget will be funded with other legally available revenues of the District. The combination of funding sources offers a significant tax equity tool which will reduce dependence on property taxes alone as the sole source of funding for fire protection services, reduce the demand on the County's other legally available funds, and is intended to achieve a more equitable, balanced, sustainable and diversified means of funding fire protection services, facilities, and programs within the area of the District over time.

The special assessment is an annual assessment which will continue from year to year. For the upcoming fiscal year, and in each year thereafter, the assessment may be collected pursuant to the tax bill collection method authorized by Section 197.3632, Florida Statutes, in which case the annual assessment will include fees imposed by the county property appraiser and tax collector and will be adjusted as necessary to account for any statutory discounts which are necessitated when employing the efficiencies of collecting the assessments annually on the same bill as property taxes. Florida law provides that failure to pay the assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title.

**APPORTIONMENT METHOD AND RATES:** For the purpose of this non-ad valorem assessment benefited parcels are all parcels within the limits of the District except for public schools, governmental parcels, rivers and lakes and right-of-way/buffers, institutional real property that is exempt from ad valorem tax, and agricultural exempt property. For the purposes of this assessment, the assessment for benefited parcels shall be determined based upon the benefit conferred to parcels and the maximum rate schedule as follows:

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$115.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.19
<b>Non-Residential Property Use Categories</b>	<b>Total Rate Per Square Foot</b>
Industrial/Warehouse	\$0.07
Institutional	\$0.23
<b>Land Property Use Category</b>	<b>Rate Per Parcel</b>
Land	\$30.00

FY18-19 Estimated Gross Revenue: \$7,527,943; Estimated Exempt Buy-down: \$893,424; Estimated Net Revenue: \$6,302,793; Estimated Net Revenue at 95%

The total non-ad valorem assessment proposed to be levied for FY 2018/2019 against your benefited parcel will be \$(assessed amount). The total amount of revenue to be collected by the District in FY 2018/2019 under the non-ad valorem assessment program is \$7,527,943. The maximum rates authorized are shown in the rate schedule above.

This Notice is intended to inform all interested persons about the District's efforts to effectively budget and use a blend of legally available revenues to meet its fire service obligations, reduce costs, be efficient, and provide a reasonable level of service. The mission of the District is to fund fire protection services, facilities, and programs to protect the lives and property of the community through exemplary fire education, prevention, and suppression. This special assessment provides a supplemental and dedicated means to accomplish these responsibilities. If you have any questions, please contact \_\_\_\_\_.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of Supervisor's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), that action shall be the final adjudication of the issues presented.

\*\*\*\*\*DO NOT SEND PAYMENT - THIS IS NOT A BILL\*\*\*\*\*