

RESOLUTION 2015-08

A RESOLUTION OF THE CITY OF LAKE WALES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; PROVIDING AUTHORITY, PURPOSE, AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE SERVICES ASSESSMENT COSTS AGAINST PROPERTIES WITHIN THE CITY OF LAKE WALES; DETERMINING THE FIRE ASSESSMENT COST AND INITIAL FIRE SERVICES ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREFOR; PROVIDING SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the City of Lake Wales, Florida has enacted Ordinance No. 2008-26, which authorizes annual imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property within the City.

WHEREAS, the City desires to impose Fire Services Assessments for the funding of fire protection services, facilities, or programs providing special benefits to Assessed Property within the City.

WHEREAS, Ordinance No. 2008-26 defines and describes the initial proceeding, or Resolution, for the identification of the fire services assessed cost for which an assessment is to be made and for the imposition of a fire services assessment.

WHEREAS, the adoption of this Initial Assessment Resolution serves the health, safety and general welfare of the residents of the City of Lake Wales, and therefore:

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKE WALES, FLORIDA:

Section 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Authority. This Resolution is adopted pursuant to the provisions of Ordinance No. 2008-26 and Section 197.3632, Florida Statutes, and other applicable provisions of law.

Section 3. Purpose and Definitions.

This Resolution constitutes the Initial Assessment Resolution as defined in Ordinance No2008-26, which initiates the process for developing the Assessment Roll and directs the imposition of Fire Services Assessments for the Fiscal Year beginning October 1, 2015. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this Resolution, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Building Area" means the total area of a building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined through the use of field verification.

"Building Use" means the use assigned to each building based upon the Building Improvement Codes used by the Polk County Property Appraiser and the Department of Revenue (DOR) Codes, and/or field verification.

"Code Descriptions" mean the code descriptions listed in the Situation Found Codes, Fixed Property Use Codes, the Building Improvement Codes, and the Department of Revenue (DOR) Codes, all as attached hereto and incorporated herein by reference as Appendices A, B, C, and D, respectively.

"Commercial Property" refers to those parcels with an assigned category of "Commercial" by the Polk County Property Appraiser or as verified by field research, including property designated as Recreational Vehicle Parks regulated by Chapter 513, Florida Statutes and §166.223, Florida Statutes.

"Cost Apportionment" means the apportionment of the Fire Services Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 7 of this Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire protection services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire protection services as reflected in Incident Reports in the State Database under the methodology described in Section 7 of this Initial Assessment Resolution.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the City as specified in Appendix D attached hereto.

"Dwelling Unit" means (1) a Building or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only; or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes for residential purposes.

"Emergency Medical Services" means those services recorded in Incident Reports that assign a "type of situation found" code of 3000, 3001, 3002, 3003, 311, 322, 323, 381, and 5541. The "type of situation found" codes are attached hereto as Appendix A and incorporated herein by reference.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the City to be associated with Emergency Medical Services.

"Estimated Fire Services Assessment Rate Schedule" means that rate schedule specifying the Fire Services Assessed Costs and the estimated Fire Services Assessments established in Section 9 of this Initial Assessment Resolution.

"Fire Services Assessment" means the special assessment authorized by the City Commission to be imposed 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 use or characteristics of the assessed property.

"FFIRS" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshall. The City uses the FFRS to report and maintain computerized records of the fire protection incidents and other department activities in a uniform manner.

"Fire Services Assessed Cost" means the costs to be assessed as defined in the Ordinance, and more specifically defined as follows:

(1) the amount determined by the City Commission to be assessed in any fiscal year to fund all or any portion of the cost of the provision of fire 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 interests 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

(2) In the event the City also imposes an impact fee upon new growth or development for fire services related capital improvements, the fire services assessed cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Services Assessed Cost include costs for the provision of emergency medical services by the City.

"Fixed Property Use Codes" mean the property use codes used by FFIRS as specified in Appendix B attached hereto.

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS that documents a City Fire Services service response, the type of situation found, and the property response address.

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes as specified in Appendix C attached hereto.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes as specified in Appendix C attached hereto.

"Mixed Use Property" means a Tax Parcel that contains buildings whose use descriptions are capable of assignment under a Code Description in more than one Property Use Category in the Improvement Codes.

"Mobile Home Park Property" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more mobile homes; and (2) licensed by the Department of Health of the State of Florida or its successor, to function

as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time to time.

"Non-Residential Property" means, collectively, Commercial Property, Industrial/Warehouse Property, and Institutional Property.

"Parcel Apportionment" means the further apportionment of the Fire Services Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 8 of this Initial Assessment Resolution.

"Property Use Categories" means, collectively, Residential Property and Non-Residential Property.

"Recreational Vehicle Park Property" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida or its successor, to function as a "recreational vehicle park" or "lodging park" under Chapter 513, Florida Statutes, as may be amended from time to time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes specified in Appendix C, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park. Residential Property Use Category includes such properties as single-family, multi-family, and mobile home Dwelling Units.

"Tax Parcel" means a parcel of property located within the City to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

Section 4. Provision and Funding of Fire Protection Services.

(A) Upon the imposition of a Fire Services Assessment for fire protection services, facilities, or programs against Assessed Property located within the geographic area of the City, the City shall provide such fire protection services, facilities, or programs. For the Fiscal Year 2015-16, fire assessment fees shall be used to purchase capital equipment and to pay for repairs and maintenance costs of capital equipment. Expenditures from collected fire assessment fees for capital equipment shall be subject to approval of the City Commission. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds. For purposes of this Initial Assessment Resolution, "capital equipment" shall mean equipment with a purchase price of over \$1,000.00, with a useful life of more than one (1) year, and obtained for use by the fire department. Capital equipment shall not include capital improvements necessitated by new growth or development which would normally be paid by impact fees.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the geographic area of the City will be benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

Section 5. Imposition and Computation of Fire Services Assessments.

Fire Services Assessments shall be imposed within the City until discontinued or changed. Fire Services Assessments shall be computed in a manner set forth in this Initial Assessment Resolution unless discontinued or changed.

Section 6. Legislative Determinations of Special Benefit and Fair Apportionment.

It is hereby ascertained and declared that the City's fire protection services, facilities, and programs provide a special benefit to assessable property based upon the following legislative determinations and based upon the *City of Polk Wales Fire Assessment Memorandum* dated April 2015, prepared by Government Services Group, Inc., which report is hereby incorporated herein by reference.

General

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Services Assessed Costs and identifying the Assessable Property to be included in the Assessment Roll, the legislative determinations ascertained and declared in Section 10.5-4 of the Ordinance are hereby ratified and confirmed.

(B) Fire protection services possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity of the improvements and structures through the provision of available fire protection services; (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 comprehensive Fire Services program within the City; and (4) containing the spread of fire incidents occurring on unimproved property with the potential to spread and endanger property and property features.

(C) 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, property values.

(D) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database

employing the use of such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Assessment Collection Act.

(E) The data available in the Improvements Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvements Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

Cost Apportionment

(F) Apportioning Fire Services Assessed Costs among classifications of property based upon historical demand for fire services, but not Emergency Medical Services, is a fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building Use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the City's standards and practices.

(G) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Services Assessed Cost amounts determined to constitute Emergency Medical Services Cost.

(H) Apportioning the Fire Services Assessed Cost among classifications of improved property based upon historical demand for fire protection services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received.

(I) The Fire Service Incident Reports are the most reliable data available to determine the potential demand for fire protection services from property use and to determine the benefit to property use resulting from the availability of fire protection services to protect and serve Buildings located within Assessable Property and their intended occupants. There exist sufficient Fire Service Incident Reports that document the historical demand for fire services from Assessable Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Service Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages that were determined by an examination of Fire Services Incident Reports is a fair and reasonable method to apportion the Fire Services Assessed Costs among the Property Use Categories.

(J) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Services Incident Reports documenting fire services provided to non-specific property uses.

(K) Because of the urbanized character of the City, the suppression of fires on vacant property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Therefore, it is fair and reasonable not to apportion any of the assessed costs to vacant property, thus, incidents to vacant property were not included in the final analysis of the fire call database.

Residential Parcel Apportionment

(L) Neither the size nor the value of the Residential Property determines the scope of the required fire services response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(M) Apportioning the Fire Services Assessed Costs for fire services attributable to Residential Property 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.

(N) The historical demand for fire service availability for multi-family and single family Residential Property is substantially similar and any difference in the percentage of documented fire service calls to such specific property uses is statistically insignificant.

Non-Residential Parcel Apportionment

(O) The assessment of Non-Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for fire service, fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

(P) The greater the Building Area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Services Assessment.

(Q) Section 166.223, Florida Statutes, mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City. Thus, 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.

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

(S) Government Property provides facilities and uses to the community, local constituents, and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon such parcels of Government Property.

(T) Government Property that is owned by federal government mortgage entities, such as the VA and HUD due to foreclosures, are not serving a governmental purpose or providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Services Assessments and shall not be afforded an exemption from the Fire Services Assessment that is granted to other Government Property.

(U) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Park property and Recreational Vehicle Park property and the lack of demand for Fire Services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Mobile Home Park property and Recreational Vehicle Park property.

Section 7. Cost Apportionment Methodology.

(A) The City examined the Code Descriptions in the Fixed Property Use Codes in the Fire Service Incident Reports related to the type of calls and physical location of each call and using FFIRS data where available or verification of the physical location indicated in the Fire Services Incident Reports, the City assigned Fire Services incidents to specific properties located within the City by correlating these Code Descriptions to the DOR Codes and Improvement Codes.

(B) Based upon such assignment of Fire Services Incident Reports to specific properties, the number of Fire Services Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then

determined for each Property Use Category by calculating the percentage that Fire Services Incident Reports allocated to each Property Use Category bear to the total number of Fire Services Incident Reports documented for all Property Use Categories within the sampling period (Calendar Year 2014).

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Services Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Services Assessed Costs allocated to each individual Property Use Category as follows:

Cost Apportionment

| Category | Number of Incidents | Percentage of Calls | Assessable Costs |
|----------------------|----------------------------|----------------------------|-------------------------|
| Residential | 331 | 67.14% | \$1,710,518 |
| Commercial | 93 | 18.86% | \$480,599 |
| Industrial/Warehouse | 3 | 0.61% | \$15,503 |
| Institutional | 66 | 13.39% | \$341,070 |
| Total | 493 | 100% | \$2,547,690 |

Section 8. Parcel Apportionment Methodology.

(A) The apportionment among Tax Parcels of that portion of the Fire Services Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in this Section 8.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Services Assessment rates established in Section 9 of this Initial Assessment Resolution. The Partial Apportionment is summarily described as:

(C) The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

Parcel Apportionment within Property Use Categories

| Category | Parcel Apportionment |
|------------------------|---------------------------------------|
| Residential | Dwelling Unit |
| Non-Residential | Square Footage (capped at 125,500) |
| - Commercial | |
| - Industrial/Warehouse | |
| - Institutional | |

(1) RESIDENTIAL PROPERTY. The Fire Services Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Services Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

(2) NON-RESIDENTIAL PROPERTY. The Fire Services Assessments for each Tax Parcel of Non-Residential Property, except Recreational Vehicle Park Property, shall be computed as follows:

(a) Multiply the Fire Services Assessed Costs by the Demand Percentage attributable to the Non-Residential Property Use Category. The resulting dollar amount reflects the portion of the City's Fire Services budget to be funded from Fire Services Assessment revenue derived from the Non-Residential Property Use Category.

(b) Add the Building Area square footage of all the Tax Parcels in the Non-Residential Property Use Category. This sum reflects the aggregate square footage for the Non-Residential Property Use Category.

(c) Divide the sum of the square footage determined above by the total assessable costs for the Non-Residential Property Use Category calculated in (a) above. The resulting quotient expresses a dollar amount per square foot of Building Area.

(d) For each Tax parcel in the Non-Residential Property Use Category, multiply the applicable square foot rate by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Services Assessments to be imposed on each Tax Parcel of Non-Residential Property.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Services Assessments for each Tax parcel of Recreational Vehicle Park property shall be computed as follows:

(a) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, and actual Building Area for all other Buildings.

(b) For each Tax parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Non-Residential Property subsection (c)(2) of this Section 8 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the

amount of Fire Services Assessments to be imposed on each Tax Parcel of Recreational Vehicle Park Property.

(4) **MIXED USE PROPERTY.** The Fire Services Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Services Assessments computed for each Property Use Category.

Section 9. Determination of Fire Services Assessed Costs; Establishment of Initial Fire Services Assessments.

(A) The Fire Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2015, is \$450,664.

(B) The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimate Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2015, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Preliminary Fire Services Assessment Rates (75% of Assessable Costs)

| Residential Property Use Category | Rate Per Dwelling Unit |
|--|-------------------------------|
| Residential | \$196.00 |
| Non-Residential Property Use Categories | Rate Per Square Foot |
| Commercial | \$0.10 |
| Industrial/Warehouse | \$0.01 |
| Industrial | \$0.15 |

The Estimated Gross Revenue for Fiscal Year 2015-16 is \$1,910,768.00; estimated exempt buy-down is \$238,008.00; Estimated Net Revenue therefore is \$1,672,760.

(C) No Fire Services Assessment shall be imposed upon a parcel of Government Property or upon Buildings located upon parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities such as VA and HUD shall not be exempt from Fire Services Assessment.

(D) Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed, the sole remedy shall be the imposition of a Fire Services Assessment upon each affected

Tax Parcel in the amount of the Fire Services Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(E) The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Services Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Services Assessment proceeds.

(F) The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed for the Fiscal Year 2015-16. No portion of such Fire Services Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Services Assessed Costs are attributable to the Emergency Medical Services Cost. For the Fiscal Year 2015-16, fire assessment fees shall be used to purchase capital equipment and to pay for repairs and maintenance costs of capital equipment. Expenditures from collected fire assessment fees for capital equipment shall be subject to approval of the City Commission. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds. For purposes of this Initial Assessment Resolution, "capital equipment" shall mean equipment with a purchase price of over \$1,000.00, with a useful life of more than one (1) year, and obtained for use by the fire department. Capital equipment shall not include capital improvements necessitated by new growth or development which would normally be paid by impact fees.

(G) The estimated Fire Services Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2015 as provided in Section 10 of this Initial Assessment Resolution.

Section 10. Assessment Roll.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2015, in the manner provided in Ordinance 2008-26. The Assessment Roll shall include all Assessed Property. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through the Fire Services Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of Ordinance 2008-26, this Initial Assessment Resolution, documents related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Manager and open

to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method for determining the Fire Services Assessments for fire protection services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Cost among parcels of Assessed Property within the City.

Section 11. Authorization of Public Hearing.

There is hereby established a public hearing to be held at 6:00 p.m. on Tuesday, June 16, 2015, at the City Administration Building, 201 W. Central Avenue, Lake Wales, Florida, at which time the City Commission will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the Fire Services Assessments for the Fiscal Year commencing October 1, 2015 collecting such assessments imposed on Tax Parcels within the City on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

Section 12. Notice by Publication.

The City Manager shall publish notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 10.5-8 of Ordinance 2008-26. The notice shall be published no later than May 26, 2015, in substantially the form attached hereto as Appendix E.

Section 13. Notice by Mail.

The City Manager shall also provide or direct notice by first class mail to the owner of each parcel of Assessed Property, as required by Section 10.5-9 of Ordinance 2008-26, in substantially the form attached hereto as Appendix F. Such notices shall be mailed no later than May 26, 2015.

Section 14. Method of Collection.

It is hereby declared that the Fire Services Assessments imposed on Tax Parcels in the City shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2015.

Section 15. Application of Assessment Proceeds.

Proceeds derived by the City from the Fire Services Assessments will 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 Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities and programs.

Section 16. Severability.

It is the intent of the City Commission of the City of Lake Wales, that if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

Section 17. Conflicts.

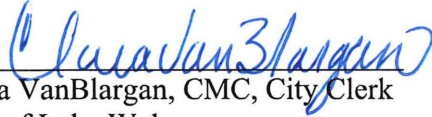
In any case where a provision of this Resolution is found to be in conflict with a provision of any other resolution of this City, the provisions of this Resolution shall prevail.

Section 18. Effective Date.

This Resolution shall take effect immediately upon its passage and adoption.

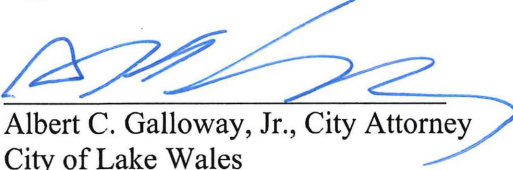
PASSED AND ORDAINED this 19th day of May, 2015, by the City Commission of the City of Lake Wales, Polk County, Florida, at a regular Commission meeting.

Attest:


Clara VanBlargan, CMC, City Clerk
City of Lake Wales


Eugene Fultz, Mayor
City of Lake Wales

Approved as to form:


Albert C. Galloway, Jr., City Attorney
City of Lake Wales