ORDINANCE NO. 830

AN ORDINANCE RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF BROOKSVILLE, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE SERVICE ASSESSMENTS AGAINST PROPERTY THROUGHOUT THE CITY; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING THAT FIRE SERVICE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY 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; AUTHORIZING THE ISSUANCE OF OBLIGATIONS SECURED BY ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE CITY; PROVIDING FOR SEVERABILITY; REPEALING CITY ORDINANCE NOS. 682 AND 788; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA:

ARTICLE I

INTRODUCTION

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 Article II hereof, establishing the rate at which an Assessment for a specific Fiscal Year will be

computed; and the adoption of which, after a duly noticed public hearing, shall be the final proceeding for the imposition of assessments for fire protection services and facilities.

"Assessed Property" means all Tax Parcels of land included in the Fire Service Assessment Roll that receive a special benefit from the continual availability of fire protection services and facilities.

"Assessment" or **"Fire Service Assessment"** means a special assessment imposed by the Council pursuant to this Ordinance, after a public hearing, to fund the Fire Service Assessed Cost. The term "Assessment" and the reference to special assessments or non-ad valorem assessments herein means those assessments which can become a lien against a homestead as permitted by Article X, Section 4 of the Florida Constitution, as amended.

"Assessment Coordinator" means the City Manager, or such person's designee, responsible for coordinating calculation and collection of Assessments as provided herein.

"Assessment Ordinance" or **"Ordinance"** means this Ordinance.

"Assessment Roll" or **"Fire Service Assessment Roll"** means the special assessment roll relating to an Assessment confirmed by the City Council after a public hearing required in Article II hereof.

"City" means the City of Brooksville, Florida.

"City Clerk" means the Clerk to the City Council, or such person's designee.

"City Council" means the governing body of the City of Brooksville, Florida.

"City Manager" means the chief administrative office of the City.

"Fire Service Assessed Cost" means that portion of the annual budget for any Fiscal Year representing all or some portion of the cost of maintaining continual readiness to provide fire protection to Tax Parcels within the City which will be funded through the imposition of Fire Service Assessments. In the event the City also imposes an impact fee upon new growth or development for capital improvements related to fire protection, the Fire Service Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee or which are otherwise funded by such impact fee.

"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 City.

"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 or a municipal corporation.

"Obligations" means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligation issued or incurred to finance fire protection facilities and equipment and secured, in whole or in part, by proceeds of the Assessments.

"Pledged Revenue" means, as to any series of Obligations, (A) the proceeds of such Obligations, including investment earnings, (B) proceeds of the Assessments pledged to

secure the payment of such Obligations, and (C) any other legally available non-ad valorem revenue pledged, at the City Council's sole option, to secure the payment of such Obligations, as specified by this Ordinance and any resolution authorizing such Obligations.

"Property Appraiser" means the Property Appraiser of Hernando County, Florida.

"Tax Collector" means the Tax Collector of Hernando County, Florida.

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

"Tax Roll" means the real property ad valorem tax assessment roll and data base 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 as 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. FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Article VIII, Section 2(b) of the Florida Constitution, and Sections 166.021 and 166.041, Florida Statutes, the City Council has all powers of local self-government to perform municipal functions and render municipal services except when prohibited by law and such power may be exercised by the enactment of City ordinances.

(B) The City Council may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the City Council may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c), and (d) of section 166.021(3), Florida Statutes, are not relevant to the imposition of assessments related to fire protection services, facilities or programs.

(C) The special benefits to affected lands provided as a result of an Assessment include by way of example and not limitation, the continual availability and use of fire protection services to each tax parcel within the City, protection of public safety, stable or decreasing insurance costs, a potential increase in value to property, and an assured level of service to landowners and tenants.

(D) The constant and continued preparedness to provide fire protection services, facilities and programs possess a logical relationship to the value, use and enjoyment of real property by: (1) protecting the value of the improvements and structures through the continual availability of fire control and provision of fire protection and associated rescue 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 and associated rescue program within the City; (4) providing protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire incidents, sometimes occurring on vacant or undeveloped property, with the potential to spread and endanger the structures and occupants of nearby improved property, thereby limiting liability.

(E) The combined fire control and associated basic life support emergency medical services of the City under its existing consolidated fire protection program enhances and strengthens the relationship of such services to the value, use and enjoyment of the parcels of property within the City.

(F) The Assessment imposed pursuant to this Ordinance is imposed by the City Council, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Ordinance shall be construed as ministerial.

(G) The annual Assessments to be imposed pursuant to this Ordinance are special

assessments and may also constitute and be described as non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(H) The purpose of this Ordinance is to: (1) provide procedures and standards for the imposition of city-wide Assessments under the home rule powers of a municipality to impose special assessments, (2) authorize a procedure for the funding of fire protection services, facilities, or programs providing special benefits to property within the City, and (3) establish a significant tax equity tool which can be used to reduce a dependence on property taxes alone as a source of funding for fire protection services, facilities and programs, reduce demand on other legally available funds, allow for local policy discretion as difficult overall budget choices are made by the City Council each year, and give the community a more equitable, balanced, sustainable and dedicated means of funding essential fire protection related services and capital improvements.

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ARTICLE II

ANNUAL FIRE SERVICE ASSESSMENTS

SECTION 2.01. GENERAL AUTHORITY.

(A) The City Council is hereby authorized to impose an annual Assessment to fund all or any portion of the Fire Service Assessed Cost upon benefitted property at a rate of assessment based on the special benefit accruing to such property from the City's provision of fire protection services, facilities, or programs. For purposes of this Ordinance, references to 'benefit', 'special benefit', 'benefited property' or the like also include the relief of a burden to continually stand in readiness created by real property as well as improvements thereon. All Assessments shall be imposed in conformity with the procedures set forth in this Article II.

(B) The amount of the annual Assessment imposed each Fiscal Year against each parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a fair and reasonable apportionment of the Fire Service Assessed Cost among properties on a basis reasonably related to the special benefit provided by the availability of fire protection services, facilities, or programs funded with Assessment proceeds. The amount of the annual Assessment imposed each Fiscal Year shall include administration and collection costs associated with the annual Assessment. In the event the Assessments are collected pursuant to the Uniform Assessment Collection Act, the amount of the annual Assessment will also include fees imposed by the 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. Nothing contained in this Ordinance shall be construed to require the imposition of Assessments against Government Property.

SECTION 2.02. PROCEEDINGS. The proceedings for the imposition of an Assessment shall include a public hearing noticed in the manner set forth in Section 2.04 hereof, and the adoption at or anytime thereafter of an Annual Assessment Resolution which shall (A) contain a brief and general description of the fire protection services, facilities or programs to be provided or made available, (B) describe the method or methods of apportioning the Fire Service Assessed Cost among affected Tax Parcels, (C) describe the Tax Parcels, if any, to be exempted from the Fire Service Assessment for legal or public policy purposes, (D) identify the rate or rates of assessment and approve and adopt the annual Assessment Roll, consistent with the requirements of Section 2.03 hereof, and (E) determine the method of collecting the Fire Service Assessment.

SECTION 2.03. ASSESSMENT ROLL.

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

(1) A summary description of all Assessed Property by Tax Parcel conforming to the description contained on the Tax Roll.

(2) The name of the owner of the Assessed Property.

(3) The extension or application of the rates of the proposed Assessment to be imposed against each such Tax Parcel of Assessed Property.

(B) The Assessment Roll shall be retained by the Assessment Coordinator and shall be open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each Tax Parcel of property can be determined by use of the internet, a computer terminal available to the public or similar technology available to the public.

SECTION 2.04. NOTICE. At least twenty (20) days prior to the public hearing, the City shall notice the public hearing by publication in a newspaper generally circulated within the boundaries of the City. The notice shall provide the date, time and place of the hearing. The notice shall contain a general statement that the City Council will consider a special assessment throughout the City on the various parcels of property within the City to fund all or a portion of the cost to continually be available and stand ready to provide fire protection services, facilities and programs, the proposed rates or explanation of the schedule of Assessments and include general information pertaining to the proposed apportionment methodology, the method of collection and a statement that all affected property owners have a right to appear at the public hearing and the right to file written objections within twenty (20) days of the publication of the notice. The notice shall direct all interested persons to the Assessment Roll and information concerning the amount of the proposed Assessment applicable to each parcel of property; provided, however, that such

Assessment Roll need not be in printed form if the amount of the Assessment for each parcel of property can be determined by use of the internet, a computer terminal available to the public, or similar technology available to the public.

SECTION 2.05. ANNUAL ASSESSMENT RESOLUTION. At the time named in such notice, or to which an adjournment or continuance may be taken by the City Council, the City Council shall receive any written comments or objections of interested persons and may then, or at any subsequent meeting of the City Council, adopt the Annual Assessment Resolution which shall (A) establish the rate or rates of assessment to be imposed in the designated Fiscal Year; (B) approve and adopt the Assessment Roll, with such amendments and directions as it deems just and right; and (C) provide direction as to the method of collection. All parcels assessed shall derive a special benefit from the fire protection services, facilities, or programs to be provided or constructed and the Assessment shall be fairly and reasonably apportioned between the properties that receive the special benefit. All objections to the Annual Assessment Resolution shall be made in writing, and filed with the Assessment Coordinator at or before the time or adjourned time of such hearing. The Annual Assessment Resolution as confirmed shall constitute the final action necessary annually to impose or re-impose Assessments hereunder.

SECTION 2.06. EFFECT OF ANNUAL ASSESSMENT RESOLUTION. The Assessments for the initial Fiscal Year and each subsequent Fiscal Year shall be established upon adoption and confirmation of the Annual Assessment Resolution. The

adoption and confirmation of the Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of the City Council action adopting and confirming on the Annual Assessment Resolution. The initial Assessment Roll, as approved by the Annual Assessment Resolution, shall be delivered for collection using the traditional direct billing method of collection described in Section 3.02 hereof to collect the Assessments, or such other method as the City Council by resolution shall designate.

SECTION 2.07. ADOPTION OF SUBSEQUENT ANNUAL ASSESSMENT RESOLUTIONS. The City Council may adopt subsequent Annual Assessment Resolutions as a part of and during its budget adoption process for each Fiscal Year following the initial Fiscal Year for which an Assessment is imposed hereunder. The Annual Assessment Resolution shall approve the Assessment Roll for the upcoming Fiscal Year. The Assessment Roll may be prepared in accordance with the methods of apportionment set forth in the prior Assessment Resolution but may include modifications as a matter of policy as to what, if any, portion or portions of the City's budget is paid for from legally available funds other than Assessment revenues. Failure to adopt an Annual Assessment Resolution during the budget adoption process may be cured at any time.

SECTION 2.08. ALTERNATIVE USE OF UNIFORM ASSESSMENT COLLECTION ACT.

(A) The City may determine to use the uniform method of collection provided for in the Uniform Assessment Collection Act; provided, however that all of the extraordinary procedures required by the Uniform Assessment Collection Act can be and are timely complied with.

(B) In the event the uniform method of collection provided for in the Uniform Assessment Collection Act is determined to be used, the Assessment Coordinator shall publish notice which shall conform to the requirements set forth in the Uniform Assessment Collection Act and, in addition to the requirements set forth in this Ordinance, the Assessment Coordinator shall provide notice of the proposed Assessment by first class mail to the owner of each parcel of property subject to the Assessment which shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such mailed notice may be provided by including the Assessment in the Property Appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under s. 200.069, Florida Statutes, or its successor in function. The Assessment Coordinator may provide proof of such notice by affidavit. Failure of the owner to receive notice due to mistake or inadvertence shall nevertheless not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of an Assessment imposed by the City Council pursuant to this Ordinance.

(C) The City Council may also establish by resolution or directive such reasonable procedures or directions to confirm and comply with the Uniform Assessment Collection Act as may be practicable and necessary.

(D) Nothing herein shall preclude the City Council from establishing by resolution a maximum rate of assessment provided that notice of such maximum assessment rate is provided pursuant to the Uniform Assessment Collection Act. In the event that the uniform method of collection provided for in the Uniform Assessment Collection Act is used and (1) the proposed Assessment for any Fiscal Year exceeds the maximum rate of assessment adopted by the City Council and included in notice previously provided to the owners of Assessed Property pursuant to the Uniform Assessment Collection Act, (2) the method of apportionment is changed or the purpose for which the Assessment is imposed is substantially changed from that represented by notice previously provided to the owners of Assessed Property pursuant to the Uniform Assessment Collection Act, (3) Assessed Property is reclassified in a manner which results in an increased Assessment from that represented by notice previously provided to the owners of Assessed Property pursuant to the Uniform Assessment Collection Act, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice and opportunity to be heard shall be provided to the owners of such Assessed Property. Such notice shall substantially conform to the notice requirements set forth in the Uniform Assessment Collection Act and inform the owner of

the time, date and place for 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 an Assessment imposed by the City Council pursuant to this Ordinance.

(E) The Assessment Roll, as approved by the Annual Assessment Resolution, shall be certified and delivered to the Tax Collector as required by the Uniform Assessment Collection Act.

SECTION 2.09. LIEN OF FIRE SERVICE ASSESSMENTS. Upon the adoption of the Assessment Roll, all Assessments shall constitute a lien against such 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, until paid such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims. The lien for an Assessment shall be deemed perfected upon adoption by the City Council of the Annual Assessment Resolution. The lien for an Assessment collected under the Uniform Assessment Collection Method 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 an Assessment collected under the traditional method of collection provided in Section 3.02 hereof shall be deemed perfected upon adoption and confirmation by the City Council of the Annual Assessment Resolution, after a public hearing, and shall attach to the property on such date of each such Annual Assessment Resolution.

SECTION 2.10. REVISIONS TO FIRE SERVICE ASSESSMENTS. If any 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 City Council is satisfied that any such Assessment is so irregular or defective that the same cannot be enforced or collected, or if the City Council has omitted any property on the Assessment Roll which property should have been so included, the City Council may take all necessary steps to impose a new Assessment against any property benefited by the Fire Service Assessed Costs, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Assessment is annulled, vacated, or set aside, the City Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Assessment as finally approved shall be competent and sufficient evidence that such Assessment was duly levied, that the Assessment was duly made and adopted, and that all other proceedings adequate to such 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. Notwithstanding the provisions of this Section, any party objecting to an

Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, Assessment Coordinator, City Council, or their deputies, employees, or agents shall operate to release or discharge any obligation for payment of an Assessment imposed by the City Council under the provision of this Ordinance.

(B) When it shall appear that any 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, the City Council may, upon provision of notice to the owner by first class mail, impose the applicable Assessment for the Fiscal Year in which such error is discovered, in addition to the applicable Assessment due for the prior two Fiscal Years. Such total Assessment shall become delinquent if not fully paid upon the expiration of sixty (60) days from the date of the adoption of said resolution. The Assessment so imposed shall constitute a lien against such 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 and may be collected as provided in Article III hereof.

(C) The Assessment Coordinator 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 an Assessment, based upon presentation of competent and substantial evidence, to correct any error in annually applying the Assessment apportionment method to any particular parcel of property not otherwise requiring the provision of mailed notice pursuant to this Ordinance or the Uniform Assessment Collection Act. Additionally, because the size and nature of the Tax Roll may yield anomalies, the Assessment Coordinator is authorized to apply sound public administration judgment and delete or remove individual Tax Parcels from the Assessment Roll that due to specific circumstances do not receive a special benefit, are not developable (e.g. subsurface rights, submerged, slivers, right-of-way, common elements) or are reasonably determined to be inappropriate, infeasible or impracticable to assess, and do not merit the expenditure of public funds and resources to impose or collect such Assessments. Unless the Assessment Coordinator determines that a Tax Parcel does benefit, for any Tax Parcel with a just or market value of less than $1,000 (as determined solely by the Property Appraiser), such value may be used as a prima facie determination that the Tax Parcel need not be included on the Assessment Roll. Any such corrections shall be considered valid ab initio and shall in no way affect the enforcement of the 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 Assessment Coordinator 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 Assessment Coordinator.

SECTION 2.13. INTERIM ASSESSMENTS.

(A) An interim Assessment shall be imposed against all property for which a Certificate of Occupancy is issued after adoption and confirmation of the Annual Assessment Resolution. The amount of the interim Assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Assessment Resolution for the Fiscal Year in which the Certificate of Occupancy is issued. Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. In addition to the monthly rate, the interim Assessment shall also include an estimate of the subsequent year's Assessment. No Certificate of Occupancy shall be issued until full payment of the interim Assessment is received by the City. Issuance of the Certificate of Occupancy by mistake or inadvertence, and without the payment in full of the interim Assessment, shall not relieve the owner of such property of the obligation of full payment. For the purpose of this provision, such

interim Assessment shall be deemed due and payable on the date the Certificate of Occupancy was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all State, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved.

(B) Exclusive of property for which an interim Assessment was paid pursuant to subsection (A) hereof, an interim Assessment shall also be imposed against any property which for any reason was omitted from the Fire Service Assessment Roll or was not listed on the Tax Roll as an individual Tax Parcel as of the effective date of the Assessment Roll approved by the Annual Assessment Resolution for any upcoming Fiscal Year. For the purpose of this provision, such interim Assessment shall be deemed due and payable and shall constitute a lien against such property for which it is imposed. Said lien shall be equal in rank and dignity with the liens of all State, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved.

SECTION 2.14. ADMINISTRATIVE HARDSHIP DEFERMENT.

(A) Annually upon application of the Owner of a Tax Parcel subject to the Assessments contemplated herein, the Assessment Coordinator may grant a hardship deferment, in which case the Tax Parcel in question will receive a deferral. The owner shall be required to execute a binding agreement encumbering the Tax Parcel and otherwise

assure the City that payment in full of the Assessment and any recording cost, plus interest at an estimated cost of City funds compounded annually, shall be due over a period of time or upon sale or transfer of the property. Such agreement or a memorandum thereof shall be recorded in the Official Records of Hernando County, Florida. Dependent upon the volume or demand for such deferment, the City Council may determine to release such deferments in the future. However, all funding for such hardship deferment, or the consequences of the deferment or any future release, shall be from legally available funds other than direct proceeds of other Assessments. The Assessment Coordinator is authorized to use sound public administration judgment in applying this authority and considering such applications.

(B) This provision serves to promote a public purpose and the general welfare, morals and contentment of the inhabitants and residents of the City.

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ARTICLE III

COLLECTION OF FIRE SERVICE ASSESSMENTS

SECTION 3.01. COLLECTION.

(A) The process of collection is driven by many equitable, practical and economic factors. The traditional direct billing method is initially far less expensive and provides fair and adequate notice and opportunity to be heard through publication in a newspaper of general circulation. The uniform method of collection additionally provides extraordinary notice by individual mailing, but such notice is many times more expensive than published notice. The individually mailed notice required by the Uniform Assessment Collection Act is extraordinary and unique to collection of an Assessment occurring along with and included on the same bill as for ad valorem taxes.

(B) Unless otherwise directed by the City Council, the Assessments shall be collected pursuant to the traditional direct billing method provided in Section 3.02 hereof. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by this Ordinance or the Uniform Assessment Collection Act.

SECTION 3.02. TRADITIONAL METHOD OF COLLECTION. The City may elect to collect the Assessments by any other method which is authorized by law or provided by this Section as follows:

(A) The City shall provide Assessment bills by first class mail to the owner of each affected parcel of property, other than Government Property. The bill or

accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the unit of measurement or method used to determine the amount of the Assessment, (3) the number of units contained within the Tax Parcel, (4) the rate or rates applied to the units of measurement or method and the total amount of the Assessment imposed against the Tax Parcel for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Assessment is due, and (7) a statement that the 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 Assessments throughout the City may 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 City shall have the right to appoint or retain an agent to foreclose and collect all delinquent Assessments in the manner provided by law.

(D) An Assessment shall become delinquent if it is not paid within thirty (30) days from the date any installment is due. The City or its agent shall notify any property owner who is delinquent in payment of his or her Assessment within ninety (90) days from the date such assessment was due. Such notice shall state in effect that the City or its agent may either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent 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 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.

(E) 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 City may be the purchaser to the same extent as an individual person or corporation. The City may join in one foreclosure action the collection of 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 City and its agents, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the City as a result of such delinquent Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(F) In lieu of foreclosure, any delinquent Assessment and the costs, fees and expenses otherwise reasonably attributable thereto, may be collected subsequently 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 Assessment is supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector.

(G) Any City Council action required in the collection of Assessments may be by resolution.

SECTION 3.03. UNIFORM METHOD OF COLLECTION.

(A) In lieu of utilizing any other method of collection available to the City, the City may elect to collect Assessments using the uniform method pursuant to the Uniform Assessment Collection Act; and, for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and expenses 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, and (3) any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such Assessment upon certification of a non-ad valorem roll to the Tax Collector by the City.

(B) If the City Council determines the Assessments are to be collected on the same bill as for ad valorem taxes, then the Assessment coordinator shall comply and conform to the extraordinary requirements of the Uniform Assessment Collection Act.

SECTION 3.04. GOVERNMENT PROPERTY.

(A) To the extent permitted by law, the City reserves the right to impose a charge or fee comparable in amount to Assessments on Governmental Property. As used in this section, the context of the term 'Assessment' shall refer to such a charge or fee. If Assessments are imposed against Government Property, the City shall provide Assessment bills by first class mail to the owner or agent of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the unit of measurement used to determine the amount of the Assessment, (3) the number of units contained within the Tax Parcel, (4) the rate or rates applicable to the units of measurement or method and the total amount of the Assessment imposed against the Tax Parcel for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Assessment is due.

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

(C) An Assessment shall become delinquent if it is not paid within thirty (30) days from the date any installment is due. The City shall notify the owner of any Government Property that is delinquent in payment of its Assessment within ninety (90)

days from the date such assessment was due. Such notice shall state that the City 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 City, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the City as a result of such delinquent 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, an Assessment imposed against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in twelve installments with a remedy of a mandamus action in the event of non-payment. The City Council may also contract for such billing services with any utility not otherwise owned by the City.

[Remainder of page intentionally left blank.]

ARTICLE IV

ISSUANCE OF OBLIGATIONS

SECTION 4.01. GENERAL AUTHORITY.

(A) The City Council shall have the power and is hereby authorized to provide by ordinance or resolution, at one time or from time to time in series, for the issuance of Obligations to fund fire protection facilities and equipment and any amounts to be paid or accrued in connection with issuance of such Obligations including but not limited to capitalized interest, transaction costs and reserve account deposits.

(B) The principal of and interest on each series of Obligations shall be payable from Pledged Revenue. The City Council may agree, by ordinance or resolution, to budget and appropriate funds to make up any deficiency in the reserve account established for the Obligations or in the payment of the Obligations, from other non-ad valorem revenue sources. The City Council may also provide, by ordinance or resolution, for a pledge of or lien upon proceeds of such non-ad valorem revenue sources for the benefit of the holders of the Obligations. Any such ordinance or resolution shall determine the nature and extent of any pledge of or lien upon proceeds of such non-ad valorem revenue sources.

SECTION 4.02. TERMS OF THE OBLIGATIONS. The Obligations shall be dated, shall bear interest at such rate or rates, shall mature at such times as may be determined by ordinance or resolution of the City Council, and may be made redeemable before maturity, at the option of the City, at such price or prices and under such terms and

conditions, all as may be fixed by the City Council. Said Obligations shall mature not later than forty (40) years after their issuance. The City Council shall determine by ordinance or resolution the form of the Obligations, the manner of executing such Obligations, and shall fix the denominations of such Obligations, the place or places of payment of the principal and interest, which may be at any bank or trust company within or outside of the State of Florida, and such other terms and provisions of the Obligations as it deems appropriate. The Obligations may be sold at public or private sale for such price or prices as the City Council shall determine by ordinance or resolution. The Obligations may be delivered to any contractor to pay for the provision of fire protection facilities and equipment or may be sold in such manner and for such price as the City Council may determine by ordinance or resolution to be for the best interests of the City.

SECTION 4.03. VARIABLE RATE OBLIGATIONS. At the option of the City Council, Obligations may bear interest at a variable rate.

SECTION 4.04. TEMPORARY OBLIGATIONS. Prior to the preparation of definitive Obligations of any series, the City Council may, under like restrictions, issue interim receipts, interim certificates, or temporary Obligations, exchangeable for definitive Obligations when such Obligations have been executed and are available for delivery. The City Council may also provide for the replacement of any Obligations which shall become mutilated, destroyed or lost. Obligations may be issued without any other proceedings or

the happening of any other conditions or things other than those proceedings, conditions or things which are specifically required by this Ordinance.

SECTION 4.05. ANTICIPATION NOTES. In anticipation of the sale of Obligations, the City Council may, by ordinance or resolution, issue notes and may renew the same from time to time. Such notes may be paid from the proceeds of the Obligations, the proceeds of the Assessments, the proceeds of the notes and such other legally available moneys as the City Council deems appropriate by ordinance or resolution. Said notes shall mature within five (5) years of their issuance and shall bear interest at a rate not exceeding the maximum rate provided by law. The City Council may issue Obligations or renewal notes to repay the notes. The notes shall be issued in the same manner as the Obligations.

SECTION 4.06. TAXING POWER NOT PLEDGED. Obligations issued under the provisions of this Ordinance shall not be deemed to constitute a general obligation or pledge of the full faith and credit of the City within the meaning of the Constitution of the State of Florida, but such Obligations shall be payable only from Pledged Revenue and, if applicable, proceeds of the Assessments, in the manner provided herein and by the ordinance or resolution authorizing the Obligations. The issuance of Obligations under the provisions of this Ordinance shall not directly or indirectly obligate the City to levy or to pledge any form of ad valorem taxation whatsoever. No holder of any such Obligations shall ever have the right to compel any exercise of the ad valorem taxing power on the part of the City to pay any such Obligations or the interest thereon or

to enforce payment of such Obligations or the interest thereon against any property of the City, nor shall such Obligations constitute a charge, lien or encumbrance, legal or equitable, upon any property of the City, except the Pledged Revenue.

SECTION 4.07. TRUST FUNDS. The Pledged Revenue received pursuant to the authority of this Ordinance shall be deemed to be trust funds, to be held and applied solely as provided in this Ordinance and in the ordinance or resolution authorizing issuance of the Obligations. Such Pledged Revenue may be invested by the City, or its designee, in the manner provided by the ordinance or resolution authorizing issuance of the Obligations. The Pledged Revenue upon receipt thereof by the City shall be subject to the lien and pledge of the holders of any Obligations or any entity other than the City providing credit enhancement on the Obligations.

SECTION 4.08. REMEDIES OF HOLDERS. Any holder of Obligations, except to the extent the rights herein given may be restricted by the ordinance or resolution authorizing issuance of the Obligations, may, whether at law or in equity, by suit, action, mandamus or other proceedings, protect and enforce any and all rights under the laws of the state or granted hereunder or under such ordinance or resolution, and may enforce and compel the performance of all duties required by this part, or by such ordinance or resolution, to be performed by the City.

SECTION 4.09. REFUNDING OBLIGATIONS. The City may, by ordinance or resolution of the City Council, issue Obligations to refund any Obligations

issued pursuant to this Ordinance, or any other obligations of the City issued to finance fire protection facilities and equipment, and provide for the rights of the holders hereof. Such refunding Obligations may be issued in an amount sufficient to provide for the payment of the principal of, redemption premium, if any, and interest on the outstanding Obligations to be refunded. If the issuance of such refunding Obligations results in an annual Assessment that exceeds the estimated maximum annual Assessments set forth in an Annual Assessment Resolution or other resolution, the City Council shall provide notice to the affected property owners and conduct a public hearing in the manner required by this Ordinance.

[Remainder of page intentionally left blank.]

ARTICLE V

GENERAL PROVISIONS

SECTION 5.01. APPLICABILITY This Ordinance and the City's authority to impose assessments pursuant hereto shall be applicable throughout the City.

SECTION 5.02. 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 5.03. ALTERNATIVE METHOD. 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 City, shall be liberally construed to effect the purposes hereof.

SECTION 5.04. REPEALER. City Ordinance Nos. 682 and 788 are hereby repealed. All ordinances, resolution or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5.05. EFFECTIVE DATE. This Ordinance shall be in force and take effect immediately upon its passage and adoption by the City Council.

(SEAL)

CITY COUNCIL OF
THE CITY OF BROOKSVILLE, FLORIDA

By: _____
Joseph E. Johnson, III, Mayor

ATTEST:

_____
Janice L. Peters, CMC, City Clerk

PASSED on First Reading June 4, 2012
NOTICE Published on June 8, 2012
Passed on Second and Final Reading July 2, 2012

Approved as to form for the Reliance of The City of Brooksville Only:

_____
Thomas S. Hogan, Jr., City Attorney

VOTE OF CITY COUNCIL

Bernardini	NAY
Bradburn	AYE
Burnett	AYE
Hohn	AYE
Johnston	AYE