

RESOLUTION NO. 2013-08

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, APPROVING THE FISCAL YEAR 2013-14 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE HERNANDO COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Brooksville, Florida (the "City"), is adopted pursuant to City Ordinance No. 830 (the "Assessment Ordinance"), City Resolution No. 2012-05 (as amended and supplemented from time to time, the "Initial Assessment Resolution"), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Assessment Resolution contemplated by Section 2.07 of the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Assessment Resolution.

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

(A) Pursuant to the Assessment Ordinance, the City adopted the Initial Assessment Resolution imposing special assessments to provide for the funding of fire protection services, facilities and programs, and providing for annual collection thereof pursuant to the direct billing method of collection described in Article III of the Assessment Ordinance.

(B) On December 3, 2012, the City Council adopted Resolution No. 2012-16, expressing its intent to use the tax bill collection method authorized by the Uniform Assessment Collection Act for collection of the Fire Service Assessments commencing with the tax bill mailed by the Tax Collector in November, 2013.

(C) The Assessment Ordinance provides for the adoption of an Annual Assessment Resolution for each Fiscal Year approving, confirming or amending the Fire Service Assessment Roll, and further provides that any delinquencies in payment of the Fire Protection Assessments imposed thereunder for Fiscal Year 2012-13 may be included in the amount of the Fire Service Assessment imposed for Fiscal Year 2013-14 and certified to the Tax Collector for collection pursuant to the Uniform Assessment Collection Act.

(D) City Council scheduled a public hearing for September 11, 2013, to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2013-14.

(E) Notice of such public hearing was published as required by Section 2.04 of the Assessment Ordinance and proof of publication is attached hereto as Appendix A.

(F) As authorized by Section 2.08 of the Assessment Ordinance and section 197.3632(6), Florida Statutes, mailed notice of such public hearing was given pursuant to the TRIM notice mailed by the Property Appraiser in accordance with section 200.069, Florida Statutes.

(G) The Fire Service Assessment Roll has heretofore been made available for inspection by the public.

(H) A public hearing was held on September 11, 2013, and comments and objections of all interested persons have been heard and considered.

(I) The Assessments contemplated hereunder are 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 Resolution shall be construed solely as ministerial.

(J) The legislative determinations and findings set forth in the Initial Assessment Resolution are hereby ratified, confirmed and incorporated herein by reference.

SECTION 4. APPROVAL AND CERTIFICATION OF ASSESSMENT ROLL.

(A) The Fiscal Year 2013-14 Fire Service Assessment Roll, a copy of which is on file with the City Clerk and incorporated herein by reference, is hereby confirmed and approved based upon a Tier 1 rate of \$0.90 per \$1,000 of improvements and a Tier 2 rate of \$71 per parcel. Such Fire Service Assessment Roll also includes delinquencies, if any, in payment of the Fire Protection Assessments imposed by the Initial Assessment Resolution for Fiscal Year 2012-13.

(B) The City Manager is hereby authorized and directed to certify the foregoing Fire Service Assessment Roll to the Tax Collector prior to September 13, 2013 for collection pursuant to the Uniform Assessment Collection Act. The Assessment Roll as delivered to the Tax Collector shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B.

(C) Fire Service Assessments 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. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims until paid.

SECTION 5. RATIFICATION AND CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this 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 20 days of the effective date hereof.

SECTION 7. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affects the validity of the other provisions in this Resolution.

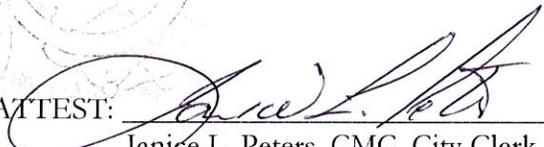
SECTION 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 11th day of September, 2013.

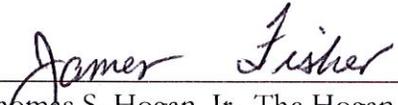


CITY OF BROOKSVILLE

By: 
Lara Bradburn, Mayor

ATTEST: 
Janice L. Peters, CMC, City Clerk

APPROVED AS TO FORM FOR THE RELIANCE
OF THE CITY OF BROOKSVILLE ONLY:


Thomas S. Hogan, Jr., The Hogan Law Firm, LLC
City Attorney

VOTE OF CITY COUNCIL

Bernardini	<u>NAY</u>
Bradburn	<u>AYE</u>
Burnett	<u>AYE</u>
Hohn	<u>ABSENT</u>
Johnston	<u>ABSENT</u>

APPENDIX A
PROOF OF PUBLICATION

1004007319

Hernando Times

Published Daily

Brooksville, Hernando County, Florida

STATE OF FLORIDA }
COUNTY OF Hernando } s.s.

Before the undersigned authority personally appeared D. Almeida who on oath says that he/she is Legal Clerk of the Hernando Times, an edition of the *Tampa Bay Times* a daily newspaper published at Brooksville, in Hernando County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter RE: Notice of Public Hearing was published in said newspaper in the issues of *Hernando Times*, 8/14/2013.

Affiant further says the said *Hernando Times*, an edition of the *Tampa Bay Times* is a newspaper published at Brooksville, in said Hernando County, Florida; and that the said newspaper has heretofore been continuously published in said Hernando County, Florida; each day and has been entered as second class mail matter at the post office in Brooksville, in said Hernando County, Florida; for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he /she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature of Affiant

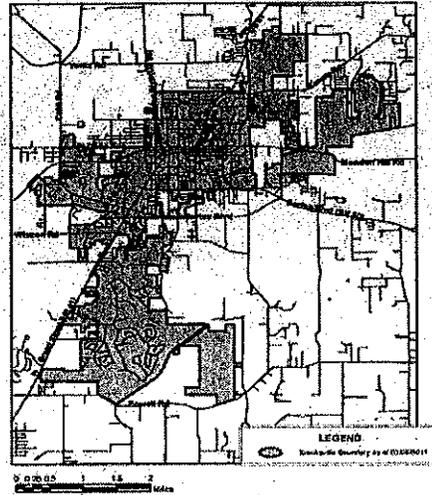
Sworn to and subscribed before me
this 14th day of August A.D.2013

Signature of Notary Public

Personally known X or produced indentification

Type of indentification produced _____

**CITY OF BROOKSVILLE, FLORIDA
NOTICE OF PUBLIC HEARING TO
CONSIDER IMPOSITON AND
COLLECTION OF SPECIAL ASSESSMENTS
TO FUND FIRE PROTECTION SERVICES
AND FACILITIES**



The City Council of the City of Brooksville will conduct a public hearing at 7:00 p.m. on September 11, 2013 at City Hall, 201 Howell Avenue, Brooksville, Florida 34601 to consider imposition and collection of special assessments to fund fire protection services, facilities and programs. The special assessments will be allocated among assessable tax parcels according to a two tiered methodology pursuant to which a portion of the costs attributable to the City's continual readiness to provide fire protections services will be shared equally among all tax parcels on a per parcel basis (Tier 2), and a portion of the remaining costs will be shared in accordance with the relative value of improvements for each parcel in the City as compared to the value of improvements for all parcels in the City (Tier 1). For the forthcoming fiscal year which commences October 1, 2013, the Tier 1 rate is estimated to be \$0.90 per \$1,000 of improvements and the Tier 2 rate is estimated to be \$71 per parcel. The annual fire assessment began in 2012 will continue from year to year and will be collected on the annual property tax bill by the Hernando County Tax Collector. The 2013 fire assessment for each parcel will include any payment delinquency associated with that parcel from 2012. The total revenue to be collected through the 2013 assessment is approximately \$633,299.98, including 2012 delinquencies. All affected property owners have a right to appear at the hearing and to file written objections with the City before or during the hearing. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title. Persons needing special accommodations should contact the City Clerk at (352) 540-3810. If a person decides to appeal any decision made by City Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

s/Janice L. Peters
By: Janice L. Peters
FILE: 2013-12
City Clerk

PUBLISH: Wednesday, August 14, 2013

007319-01

APPENDIX B
FORM OF CERTIFICATE
OF NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the City Manager and authorized agent of Brooksville, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services and facilities (the "Non-Ad Valorem Assessment Roll") is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Hernando County Tax Collector by September 15, 2013.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Hernando County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 11th day of September 2013.

BROOKSVILLE, FLORIDA

By: _____
City Manager



FOR PHASE 500 BROOKSVILLE FIRE ASSESSMENT
ORD # 830

TOTAL NUMBER OF UNITS 271,007.47

TOTAL ASSESSMENT AMOUNT \$528,724.17

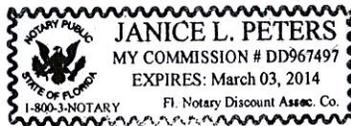
I HEREBY CERTIFY THAT THIS ROLL IS TRUE
AND CORRECT FOR PHASE 500 TO THE BEST
OF MY KNOWLEDGE.

Jennene Norman-Vacha

STATE OF FLORIDA, COUNTY OF Hernando THE FOREGOING
INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS 9/12/13 (DATE) BY THE
ABOVE PERSON(S) T. Jennene Norman - Vacha WHO IS PERSONALLY
KNOWN TO BE OR HAS PRODUCED AS IDENTIFICATION
AND WHO (DID) (DID NOT) TAKE AN OATH.

Janice L. Peters (SIGNATURE)

NOTARY PUBLIC
STATE OF FLORIDA
COMMISSION EXPIRATION:



FOR PHASE 501 BROOKSVILLE FIRE ASSESSMENT DELINQUENT
ORD # 830

TOTAL NUMBER OF UNITS 1,195.00

TOTAL ASSESSMENT AMOUNT \$103,427.72

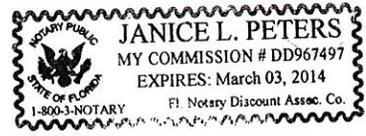
I HEREBY CERTIFY THAT THIS ROLL IS TRUE
AND CORRECT FOR PHASE 501 TO THE BEST
OF MY KNOWLEDGE.

[Handwritten Signature]

STATE OF FLORIDA, COUNTY OF Hernando THE FOREGOING
INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS 9/12/13 (DATE) BY THE
ABOVE PERSON(S) T. Jennene Norman-Vacha WHO IS PERSONALLY
KNOWN TO BE OR HAS PRODUCED AS IDENTIFICATION
AND WHO (DID) (DID NOT) TAKE AN OATH.

[Handwritten Signature] (SIGNATURE)

NOTARY PUBLIC
STATE OF FLORIDA
COMMISSION EXPIRATION:

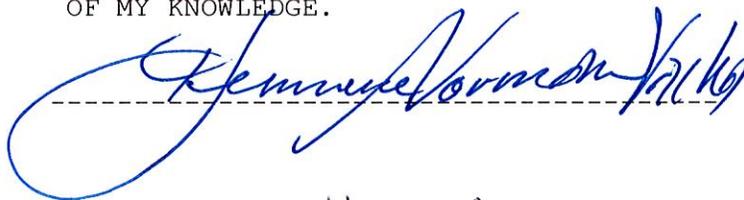


FOR PHASE 500 BROOKSVILLE FIRE ASSESSMENT
ORD # 830

TOTAL NUMBER OF UNITS 271,007.47

TOTAL ASSESSMENT AMOUNT \$528,724.17

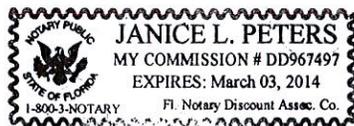
I HEREBY CERTIFY THAT THIS ROLL IS TRUE
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AND WHO (DID) (DID NOT) TAKE AN OATH.

 (SIGNATURE)
NOTARY PUBLIC

STATE OF FLORIDA
COMMISSION EXPIRATION:



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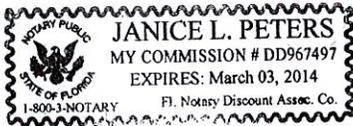
I HEREBY CERTIFY THAT THIS ROLL IS TRUE
AND CORRECT FOR PHASE 501 TO THE BEST
OF MY KNOWLEDGE.

[Handwritten Signature]

STATE OF FLORIDA, COUNTY OF Hernando THE FOREGOING
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ABOVE PERSON(S) T. Jemene Norman-Vachta WHO IS PERSONALLY
KNOWN TO BE OR HAS PRODUCED AS IDENTIFICATION
AND WHO (DID) (DID NOT) TAKE AN OATH.

[Handwritten Signature] (SIGNATURE)
NOTARY PUBLIC

STATE OF FLORIDA
COMMISSION EXPIRATION:



SAMUPCOBFD REPORT

DATE:

09/12/13
 MODE: UPDATE
 YEAR: 2013

TAX

		(CHANGE)		(CHANGE)		
ALT-KEY	PHASE	TYPE	UNITS	RATE	AMOUNT	REMARKS
00009323	500	01	166.92-	0.900	150.23-	CURRENT
SAMAN UPDA						
00143623	500	01	6.29-	0.900	5.66-	CURRENT
SAMAN UPDA						
00150829	500	01	12.74-	0.900	11.46-	CURRENT
SAMAN UPDA						
00381349	500	02	1.00	71.000	71.00	SAMAN
RECORD ADDED						
00995882	500	01	1.62-	0.900	1.46-	CURRENT
SAMAN UPDA						
01558157	500	02	1.00	71.000	71.00	SAMAN
RECORD ADDED						
01594509	500	02	1.00	71.000	71.00	SAMAN
RECORD ADDED						

PARCELS PROCESSED: 115558
 BROOKSVILLE: 004063
 NON-BROOKSVILLE: 106395
 CALCULATION ERRORS: 000000

	NET UNITS	NET AMOUNT
PHASE 500 TYPE 1:	187.57-	
PHASE 500 TYPE 2:	3.00	213.00
TOTAL (NET) AMOUNT:		44.19

Properties assigned a DOR code 90 whose
 fire assessments must be manually maintained

- Alt-Key

 1065313
 1305607
 1379519
 1379591
 1718029

CATSSYS

PAGE: 1

EFFECTIVE DATE: 01/01/2013

**HERNANDO COUNTY
SPECIAL ASSESSMENTS APPRAISAL RECAP FOR 2013**

RUN DATE: 09/12/2013

TIME: 11.42.36

<u>Phase Description</u>	<u>Type</u>	<u>Description</u>	<u>Parcels</u>	<u>Units</u>	<u>Rate</u>	<u>Assessment Total</u>
500 BROOKSVILLE FIRE ASSESSME	01	IMPROVED VAL	2,300	266,944.47	0.900	240,251.17
500 BROOKSVILLE FIRE ASSESSME	02	BASE FEE	4,063	4,063.00	71.000	288,473.00
Total for Phase: 500			6,363			528,724.17
Grand Totals:			6,363			528,724.17