# UMATILLA SPECIAL CITY COUNCIL MEETING

September 12, 2024 at 6:00 PM

Council Chambers, 1 S. Central Avenue, Umatilla, Florida 32784

## AGENDA

*Please silence your electronic devices*

**PLEDGE OF ALLEGIANCE AND INVOCATION**

**CALL TO ORDER**

**ROLL CALL**

**AGENDA REVIEW**

**MINUTES REVIEW**

**PRESENTATIONS**

**PUBLIC COMMENT**

*At this point in the meeting, the Umatilla City Council will hear questions, comments and concerns from the public.*

*Please write your name and address on the paper provided at the podium. Zoning or code enforcement matters which may be coming before the Council at a later date should not be discussed until such time as they come before the Council in a public hearing. Comments, questions, and concerns from the public regarding items listed on this agenda shall be received at the time the Council addresses such items during this meeting. Public comments are generally limited to three minutes.*

**CONSENT AGENDA**

**PUBLIC HEARING / ORDINANCES / RESOLUTIONS**

1. Resolution No. 2024-22, Annual Fire Fee Rate

**NEW BUSINESS**

**ADJOURNMENT**

Individuals with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk at least two (2) working days in advance of the meeting date and time at (352)669-3125. F.S. 286.0105 If a person decides to appeal any decision or recommendation made by Council with respect to any matter considered at this meeting, he will need record of the proceedings, and that for such purposes, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Any invocation that may be offered before the official start of the Council meeting is and shall be the voluntary offering of a private citizen to and for the benefit of the Council pursuant to Resolution 2014-43. The views and beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council and do not necessarily represent their individual religious beliefs, nor are the views or beliefs expressed intended to suggest allegiance to or preference for any particular religion, denomination, faith, creed, or belief by the Council or the City. No person in attendance at this meeting is or shall be required to participate in any invocation and such decision whether or not to participate will have no impact on his or her right to actively participate in the public meeting.

**The City of Umatilla is an equal opportunity provider and employer.**

## CITY OF UMATILLA
## AGENDA ITEM STAFF REPORT

**DATE: September 5, 2024** **MEETING DATE: September 12, 2024**

**SUBJECT: Resolution No. 2024-22, Annual Fire Fee Rate**

**BACKGROUND SUMMARY:**

In 2018, the Council established a Fire Assessment Fee through Ordinance 2018-C, the Initial Assessment Resolution 2018-23 and the Final Assessment Resolution 2018 – 35. The Fire Assessment Fee funds fire protection services and addresses public safety needs while providing relief to the general fund and allowing City Council and staff to address other needs.

Preliminary Rate Resolution 2024-09, initiating the annual process for updating the Assessment Roll was adopted by Council on July 16th, directing the re-imposition of Fire Services Assessments for the upcoming Fiscal Year.

Resolution 2018-35 established the Residential and Non-Residential categories:

| **Residential Property Use Categories** | **Rate Per Dwelling Unit** |
|---|---|
| Residential | $228.00 |
| **Non-Residential Property Use Categories** | **Rate Per Square Foot** |
| Commercial | $ 0.12 |
| Industrial/Warehouse | $ 0.02 |
| Institutional | $ 0.48 |
| Nursing Home | $ 1.80 |

The Final Fire Assessment Resolution sets the assessment rate for the upcoming fiscal year. Should the Council determine they wish to make a reduction in any category, it can be adopted in the Final Fire Assessment Resolution presented for consideration at this meeting.

Fire Services Assessments are not imposed on government property or upon buildings on parcels of Institutional property whose use is wholly exempt from ad valorem taxation under Florida law.

Notice was provided to the owner of each assessed parcel through the Truth In Millage (TRIM) notice mailed by the Property Appraiser, fulfilling the separate mailing requirement.

A public hearing notice was published on August 15, 2024, advertising this hearing. The City Council 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, 2024, collecting such assessments imposed on Tax Parcels within the City on the same bill as ad valorem taxes under the Uniform Assessment Collection Act.

**RECOMMENDATIONS:**

Approve Resolution 2024-22 Annual Fire Rate

**FISCAL IMPACTS:**

Total assessment of $628,439

**ATTACHMENTS:**

1. Reso 2024-22 Annual Fire Rate Resolution
2. Affidavit of Mailing
3. Pages from Legal Ad Fire Fee Assesment

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**RESOLUTION 2024-22**
**Annual Rate Resolution (FY 2024-25)**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS FOR THE CITY OF UMATILLA; ESTABLISHING LEGISLATIVE FINDINGS; IMPOSING FIRE SERVICES ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the City of Umatilla, Florida has enacted Ordinance 2018-C (the "Ordinance") which authorizes the imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property in the City; and

**WHEREAS,** the imposition of a Fire Services Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Services Assessed Costs among parcels of Assessed Property; and

**WHEREAS,** the City Council desires to implement a Fire Services Assessment program in the City using the procedures provided by the Ordinance for the Fiscal Year beginning October 1, 2024; and

**WHEREAS,** the City Council, on July 16, 2024, adopted Resolution No. 2024-09 (the "Preliminary Rate Resolution"); and

**WHEREAS,** the Preliminary Rate Resolution contains and references a brief and general description of the fire services to be provided to the Assessed Property; describes the method of apportioning the Fire Services Assessed Costs to compute the Fire Services Assessment for fire protection services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

**WHEREAS,** in order to impose Fire Assessments for the Fiscal Year beginning October 1, 2024, the Ordinance requires the City Council to adopt an Annual Rate Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Council deems appropriate, after hearing comments and objections of all interested persons; and

**WHEREAS,** the Assessment Roll has heretofore been made available for inspection by the public as required by the Ordinance; and

**WHEREAS,** notice of a public hearing has been published and mailed as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of the notice mailed being attached hereto as Appendix A; the proof of the publication being attached hereto as Appendix B; and

**WHEREAS,** a public hearing was held on September 12, 2024, and comments and objections of all interested persons have been heard and considered, as required by the Ordinance,

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA:**

**Section 1.** **<u>Recitals</u>.** The foregoing recitals are legislative findings of the Umatilla City Council, are true and correct, and are incorporated herein by reference.

**<u>Section 2.</u>** **<u>Authority</u>.** This Resolution is adopted pursuant to Ordinance No. 2018-C; the Initial Assessment Resolution (Resolution No. 2018-23), the Final Assessment Resolution (Resolution No. 2018-35), the Preliminary Rate Resolution 2024-09; Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes; and all other applicable provisions of law.

**<u>Section 3.</u>** **<u>Definitions and Interpretation</u>.** This Resolution constitutes the Annual Rate Resolution as defined by Ordinance 2018-C. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Rate Resolution.

**<u>Section 4.</u>** **<u>Imposition of Fire Services Assessments.</u>**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Services Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities and programs in an amount not less than the Fire Services Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations, and findings, as set forth in the Ordinance and the Preliminary Rate Resolution, from the fire protection services, facilities, and programs to be provided and a legislative determination that the Fire Services Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Services Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology adopted in Section 7 of the Preliminary Rate Resolution and described in the *City of Umatilla Fire Assessment Memorandum* dated June 2018 prepared by Government Services Group, Inc., which report is incorporated by reference in Section 6 of the Initial Assessment Resolution, is hereby approved.

(C) For the Fiscal Year beginning October 1, 2024, the Fire Services Assessed Cost to be assessed is $628,439. The Fire services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2024 are hereby established as follows:

| **Residential Property Use Categories** | **Rate Per Dwelling Unit** |
|---|---:|
| -Residential | $228.00 |
| Non-Residential Property Use Categories | Rate Per Square Foot |
| -Commercial<br>-Industrial/Warehouse<br>-Institutional<br>-Nursing Home | $0.12<br>$0.02<br>$0.48<br>$1.80 |

(D) The above rates of assessment are hereby approved. Fire Services Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal year beginning October 1, 2024.

(E) 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.

(F) 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.

(G) Any shortfall in 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 Council shall be supplemented by a legally available fund, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments.

(H) As authorized in Section 50.91 of the City Code adopted by Ordinance 2018-C, Interim Fire Services Assessments are also levied and imposed against all property for which a Building Permit is issued after the adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(I) Fire Services Assessments shall constitute a lien upon the Assessed Property so assessed and shall be 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. The lien for a Fire Services Assessment shall be deemed perfected upon the City Council's adoption of this Annual Rate Resolution. Upon perfection, the lien for a Fire Services Assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll.

(J) The Fire Services Assessment for the Fiscal year beginning on October 1, 2024, shall be collected as authorized in Section 50.92 of the City Code as adopted by Ordinance 2018-C and Section 14 of the Initial Assessment Resolution, using the Uniform Assessment Collection Act method to collect the Fire Services Assessment.

**Section 5. Effect of Adoption of This Resolution.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property; the method of apportionment and assessment; the rate of assessment; the Assessment Roll; and the levy and lien of the Fire Services Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

**Section 6. Severability.** It is the intent of the City Council of the City of Umatilla 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 7. Effective Date.** This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED** this 3rd day of September, 2024, by the City Council of the City of Umatilla, Lake County, Florida, at a Council meeting.

______________________________
Chris Creech, Mayor

ATTEST: Approved as to form:

______________________________ ______________________________
Jessica Burnham, City Clerk Kevin M. Stone, City Attorney

**AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authorities, personally appeared Scott Blankenship, who, after being duly sworn, depose and say:

1. Scott Blankenship, as City Manager of Umatilla, Florida (the "City"), pursuant to City Ordinance No. 2018-C (the "Ordinance"), timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance and in conformance with the Preliminary Assessment Resolution adopted by the City Council on July 16, 2024, (the "Preliminary Assessment Resolution").

2. In accordance with the Ordinance, Mr. Blankenship timely provided all necessary information for notification of the Fire Protection Services Assessment to the Property Appraiser of Lake County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. On August 21, 2024, the Lake County Property Appraiser caused to be mailed, by first class mail, the fire services assessment notices as part of the TRIM notices to each affected property owner at the addresses then shown on the real property assessment tax roll database maintained by the Lake County Property Appraiser. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANTS SAYETH NOT.

Scott Blankenship

______________________________
Scott Blankenship, affiant

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing Affidavit of Mailing was sworn to and subscribed before me by means of ☒ physical presence or ☐ online notarization this 5 day of September, 2024 by Scott Blankenship, City Manager, Umatilla, Florida. He is ☒ personally known to me or ☐ has produced _______ as identification and did take an oath.

JESSICA BURNHAM
Notary Public - State of Florida
Commission # HH 291829
My Comm. Expires Jul 25, 2026
Bonded through National Notary Assn.

Jessica Burnham
Printed Name: Jessica Burnham
Notary Public, State of Florida
At Large
My Commission Expires: July 25, 2026
Commission No.: 291829

Affidavit of Publication
NORTH LAKE OUTPOST
Serving North Lake County Florida
Located in Umatilla, Lake County, Florida
STATE OF FLORIDA,
COUNTY OF LAKE

Before the undersigned authority personally appeared Matt A. Newby

Matt A. Newby

who on oath says that he or she is Publisher of the North Lake Outpost, a weekly newspaper published at 131 North Central Avenue, Umatilla, in Lake County, Florida; that the attached copy of advertisement, being a legal notice in the matter of

NOTICE OF PUBLIC HEARING
CITY OF UMATILLA
FIRE SERVICES ASSESSMENTS FISCAL YEAR 2024-25

was published in said newspaper in the issue of:

8-15-24.

Affiant further says that the said publication is a newspaper Published at 131 North Central Avenue, Umatilla, in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as periodicals matter at the post office in Umatilla, in said Lake 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 or 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.

Sworn to and subscribed before me this 15th day of AUGUST 2024.

Denise E. Reed
Notary Public

Denise E. Reed
Printed Name

DENISE E REED
Notary Public - State of Florida
Commission # HH 276322
My Comm. Expires Jun 14, 2026
Bonded through National Notary Assn.