

RESOLUTION NO. 2024-R-171

A RESOLUTION OF THE CITY OF PALATKA, AMENDING AND APPROVING THE FISCAL YEAR 2024-25 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL AND COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; AND CONFIRMING THE IMPOSITION AND LEVY OF FIRE SERVICE ASSESSMENTS; PROVIDING DIRECTIONS; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, AS FOLLOWS:

ARTICLE I
INTRODUCTION

SECTION 1.01. AUTHORITY. This Resolution of the City Commission (the "Commission") of City of Palatka, Florida (the "City") is adopted pursuant to City Ordinance No. 15-14 (the "Assessment Ordinance"), City Resolution No. 2015-11-19 (as may be amended, supplemented and confirmed from time to time, the "Initial Annual Assessment Resolution"), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law. This Resolution amends Resolution No. 2024-R-139 by lowering slightly the rate of Assessments, in the estimated aggregate amount of \$73,312.95.

SECTION 1.02. DEFINITIONS. This Resolution amends the Annual Assessment Resolution for the Fiscal Year (sometimes also called the budget year) commencing October 1, 2024, contemplated by Section 2.05 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 Annual Assessment Resolution.

SECTION 1.03. DETERMINATIONS.

(A) Except as amended herein, the findings, determinations and all other relevant matters in Resolution No. 2024-R-139 are reaffirmed.

(B) The outward facing preliminary roll and informational page on the City's website are to be updated as necessary as soon as practicable upon adoption of this Resolution.

(C) A public hearing was duly held on July 11, 2024, commencing at or about 6 p.m. in City Hall Commission Chambers, 201 N. Second Street, Palatka, Florida, at which time the Commission received and considered information and comments on the Fire Service Assessments from City officials, staff, experts and advisors, as well as the public and affected property owners, and considered imposing Fire Service Assessments and the method of collection thereof as required by the Assessment Ordinance.

SECTION 2.03. ESTIMATED FIRE SERVICE ASSESSED COST; RATE OF ASSESSMENT.

(A) The estimated Fire Service Assessed Cost, exclusive of the nominal City administrative charge to defray its costs of collection and annual administration, to be recovered through Fire Service Assessments for the Fiscal Year commencing October 1, 2024, net of exemptions for institutional properties, is \$2,048,872. This includes:

(B) The Tier 1 Assessment, net of exemptions herein, of \$1,639,560 based on relative value of improvement for each Tax Parcel (for more variable costs) and the Tier 2 Assessment, net of exemptions herein, of \$482,625 assessed per Tax Parcel (for more fixed, readiness to serve costs).

CITY OF PALATKA, FLORIDA

I hereby certify that this document is a true, complete and correct copy of a document on file in the Office of the City Clerk as of this date.

By: [Signature] (seal)
Title: City Clerk
Date: 9/13/2024



(C) The Fire Service Assessments established in this Annual Assessment Resolution are determined by the assessment rates prepared for consideration by the public and City Commission in the preparation of the Fire Service Assessment Roll for the Fiscal Year commencing October 1, 2024.

(D) The rate of Fire Service Assessment as for the current Fiscal Year and had been set at (1) \$2.46 per thousand dollars of improvements, but is directed by this Resolution to be reduced to \$2.35 per thousand dollars of improvements or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) \$125.00 per Tax Parcel (Tier 2). Accordingly, the rate of assessments still has not increased since inception a decade ago. The foregoing reduction represents an overall budget reduction of \$73,312.95 in the City's budget.

SECTION 2.04. IMPOSITION OF ASSESSMENTS.

(A) Upon adoption hereof, Fire Service Assessments, as amended, are to be levied and imposed throughout the entire area within the boundaries of the City and this Resolution shall be deemed to be adopted and confirmed for all purposes.

(B) All other provisions of Resolution No. 2024-R-139 shall remain in full force and effect.

**ARTICLE III
GENERAL PROVISIONS**

SECTION 3.02. DIRECTION AND AUTHORIZATION.

(A) The Mayor, City Manager, Financial Director, Clerk and all other City experts are each and all directed and authorized to act and undertake all activities on behalf of the City to accomplish all matters necessary to timely achieve the purposes and effect of this Resolution.

SECTION 3.03. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 3.04. SEVERABILITY. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

SECTION 3.04. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

SECTION 3.05. SCRIVENER'S ERRORS. The City Manager or designed, without public hearing, is authorized to correct any typographical scrivener's errors, which do not affect the intent of this resolution. A Corrected copy shall be posted in the public records by the City Clerk.

PASSED and ADOPTED by the City Commission of the City of Palatka, Florida, this 12th day of September 2024.



ATTEST:

[Handwritten Signature]
CITY CLERK

CITY OF PALATKA

By: *[Handwritten Signature]*
MAYOR

APPROVED AS TO FORM AND LEGALITY:



CITY ATTORNEY

RESOLUTION NO2024-R-139

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA, APPROVING THE FISCAL YEAR 2024-25 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL AND COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; CONFIRMING REQUIRED STATUTORY NOTICE AND IMPOSING AND LEVYING FIRE SERVICE ASSESSMENTS; PROVIDING DIRECTIONS; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SCRIVENER'S ERRORS

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, AS FOLLOWS:

ARTICLE I
INTRODUCTION

SECTION 1.01. AUTHORITY. This Resolution of the City Commission (the "Commission") of City of Palatka, Florida (the "City") is adopted pursuant to City Ordinance No. 15-14 (the "Assessment Ordinance"), City Resolution No. 2015-11-19 (as may be amended, supplemented and confirmed from time to time, the "Initial Annual Assessment Resolution"), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 1.02. DEFINITIONS. This Resolution is the Annual Assessment Resolution for the Fiscal Year (sometimes also called the budget year) commencing October 1, 2024, contemplated by Section 2.05 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 Annual Assessment Resolution.

SECTION 1.03. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City adopted the Initial Annual 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) Prior to commencing collection, the City obtained a judicial determination from the Circuit Court of the Seventh Judicial District of the State of Florida in and for Putnam County that validated and confirmed, among other things, the legality and validity of the Assessment Ordinance, the Initial Annual Assessment Resolution, the reasoned ability to legally rely upon the imposition of special assessments in the form of Fire Service Assessments to annually fund fire protection essential services and fund and finance associated capital improvements and equipment, the method of apportioning the Fire Service Assessments among the real property subject thereto, the burdens relieved and special benefit conveyed by the fire protection services and facilities funded in part through the Fire Service Assessments, the superior nature of lien of the Fire Service Assessments and the legality of all proceedings and matters in connection therewith (the "Final Judgment"). Each property owner was then provided a direct-mailed bill for Fiscal Year 2015-16 specific to each property assessed and additional notice and information concerning the anticipated non-ad valorem Fire Service Assessment for Fiscal Year 2016-17. On March 26, 2016, an additional notice was published in a newspaper of general circulation. Such notices briefly explained the collection process for an amount equivalent to any unpaid amount due and how the City Commission expected to collect unpaid assessments or amounts equivalent thereto which otherwise create City budget shortfalls and diminish operating reserves, as well as fund and collect future year's Fire Service Assessments. All such assessments were collected, without loss of property. For each Fiscal Year since, the City has complied with and employed the Uniform Method of Collection of Fire Service Assessments.

(C) The Assessment Ordinance provides for the adoption each year of an Annual Assessment Resolution approving, confirming or amending the Fire Service Assessment Roll. This Resolution accomplishes such activity.

(D) The City has duly scheduled and provided published and other extraordinary notice of a public hearing for July 11, 2024, to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2024-25 and included a statement of intent not to increase the rate of assessment.

(E) Notice required by law of such public hearing was published in compliance with Section 2.04 of the Assessment Ordinance and the Uniform Collection Assessment Act on or before June 20, 2024, and proof of publication is attached hereto as Appendix A.

(F) Additional and extraordinary interactive notice has also been made available on the internet on the City's website at: <https://quicksearch.ennead-data.com/palatlka> and www.palatlka-fl.gov/fireassessment with additional access available via computer terminal upon request available during business hours to the public at City Hall.

(G) The Fire Service Assessment Roll (along with additional explanatory information on the City's website) has heretofore and continues to be made available for inspection by the public. All notice required to be provided to a property owner in the manner required by the Uniform Assessment Collection Act and the Assessment Ordinance has been duly provided.

(H) On or before July 11, 2024, at a duly scheduled and noticed meeting, the City Commission again acknowledges receiving and reviewing a fire budget and assessment review update summary prepared by Ennead, LLC (the "Executive Summary and has considered same along with advice and input from City officials and staff, as part of the budget consideration process for use of the Fire Service Assessment as a component part of the overall annual City budget by confirming proposed rates of assessments, and accordingly provided direction.

(I) A public hearing was held on July 11, 2024, and comments, concerns and objections of all interested persons have been duly received, heard and considered. Additionally, the City Commission again reviewed the updated Executive Summary and all matters referenced and incorporated therein. All of the foregoing has been considered in the context of public discussion or comment upon the subject of funding fire protection services, facilities and programs at regularly scheduled meetings and workshops of the City Commission on several occasions including April 9, 2015, July 9, 2015, July 23, 2015, August 6, 2015, August 18, 2015, September 10, 2015, September 24, 2015, October 22, 2015, March 24, 2016, April 14, 2016, July 27, 2017, August 31, 2017, July 12, 2018, August 9, 2018, July 18, 2019, August 8, 2019, July 23, 2020, August 27, 2020, July 22, 2021, August 25, 2022, and July 27, 2023, as well as the overall fiscal and other circumstances of the City.

(J) The Assessments contemplated in this Resolution are imposed by the City Commission, 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.

(K) The Final Judgment expressly provides that "[t]he Fire Service Assessments are not imposed by the Putnam County Property Appraiser or the Putnam County Tax Collector. The statutory duties of the property appraiser and the tax collector are unaffected by the City's use of information produced by such entities. Any duties of the property appraiser or the tax collector in regard to the collection of the Fire Service Assessments under section 197.3632, [Florida Statutes], are wholly ministerial and the property appraiser and the tax collector are without any discretion with regard to the collection of Fire Service Assessments on the tax notice once the City elects to use this method and complies with the requirements of the statute." The City has fairly and carefully complied with the Assessment Ordinance and all general law provisions.

(L) The legislative determinations and findings set forth in the Initial Annual Assessment Resolution, as amended, and the Final Judgment have again been considered and are also hereby in context incorporated herein by reference.

(M) The City Commission hereby finds and determines that the Fire Service Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding associated fire protection services and facilities by fairly and reasonably allocating a portion of the cost thereof among specially benefited property.

ARTICLE II ASSESSMENT

SECTION 2.01. RATIFICATION AND CONFIRMATION. The benefits to property and methods of apportionment provided for herein, and the use of proceeds of the non-ad valorem assessment to pay for capital equipment and facilities have previously been judicially validated as for proper, legal and paramount public purposes and fully authorized by law by the Circuit Court of the Seventh Judicial District of the State of Florida in and for Putnam County; and, are hereby ratified, confirmed and advanced as being employed and similarly used by and for the purposes of this Resolution. For the purposes of supporting and adopting this Resolution the determinations in the foregoing Final Judgment, and the Initial Annual Assessment Resolution are

each also hereby supplementally incorporated herein by reference and ratified and confirmed under the circumstances and timing required to govern effectively as relevant and applicable.

SECTION 2.02. PROCEDURAL COMPLAINCE.

(A) The Assessment Coordinator has caused to be prepared a preliminary Fire Service Assessment Roll that contains the following information:

(1) a summary description of each Tax Parcel (conforming to the description contained on a recently certified Tax Roll prepared and maintained by the Property Appraiser for the purpose of levying and collecting ad valorem taxes) which is intended to be subject to the Fire Service Assessment;

(2) the name of the owner of record of each Tax Parcel, as shown on the most recent certified Tax Roll, which will be updated in normal course prior to any certification of the Assessment Roll to the Tax Collector; and

(3) the proposed amount of the total Fire Service Assessment for each affected Tax Parcel for the fiscal year commencing October 1, 2024, exclusive of anticipated costs of collection and administration.

(B) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to fire protection, the special assessments provided for hereunder 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.

(C) Copies of the Assessment Ordinance, this Resolution and the preliminary Fire Service Assessment Roll have been made available in the City Clerk's office at 201 North Second Street, Palatka, Florida or have been open to public inspection in a manner consistent with the Assessment Ordinance. The purpose of the assessment, amount of the proposed rates of assessment for each Tax Parcel, and all other necessary information was noticed by publication and at or through the City's website and accessible through the internet at <http://quicksearch.emcad-data.com/palatka> and www.palatka-fl.gov/fireassessment and at the City Clerk's office located at City Hall, 201 N. Second Street, Palatka, Florida.

(D) The City Commission duly provided the publication of notice of a public hearing in the manner and time provided in the Assessment Ordinance. Proof of publication of the notice is attached hereto as Appendix A.

(E) The Assessment Roll shall be necessarily updated from time to time in due course, to show changes in parcel configuration or other administrative corrections. In the event the Assessment Coordinator makes any exemptions, administrative hardship deferrals or other similar modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, funding for such changes to the Assessment Roll shall be funded by legally available funds other than direct proceeds of the Assessments. Such changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Assessment Ordinance or this Annual Assessment Resolution.

(F) A public hearing was duly held on July 11, 2024, commencing at or about 6 p.m. in City Hall Commission Chambers, 201 N. Second Street, Palatka, Florida, at which time the Commission received and considered information and comments on the Fire Service Assessments from City officials, staff, experts and advisors, as well as the public and affected property owners, and considered imposing Fire Service Assessments and the method of collection thereof as required by the Assessment Ordinance.

SECTION 2.03. ESTIMATED FIRE SERVICE ASSESSED COST; RATE OF ASSESSMENT.

(A) The estimated Fire Service Assessed Cost, exclusive of the nominal City administrative charge to defray its costs of collection and annual administration, to be recovered through Fire Service Assessments for the Fiscal Year commencing October 1, 2024, is \$2,214,750 and net of exemptions for institutional properties is \$2,122,185. This includes:

(B) The Tier 1 Assessment, net of exemptions herein, of \$1,639,560 based on relative value of improvement for each Tax Parcel (for more variable costs) and the Tier 2 Assessment, net of exemptions herein, of \$482,625 assessed per Tax Parcel (for more fixed, readiness to serve costs).

(C) The Fire Service Assessments established in this Annual Assessment Resolution are determined by the assessment rates prepared for consideration by the public and City

Commission in the preparation of the Fire Service Assessment Roll for the Fiscal Year commencing October 1, 2024.

(D) The rate of Fire Service Assessment will remain the same as for the current Fiscal Year and is (1) \$2.46 per thousand dollars of improvements, or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) \$125.00 per Tax Parcel (Tier 2). Accordingly, the rate of assessments has not increased since inception a decade ago.

SECTION 2.04. IMPOSITION OF ASSESSMENTS.

(A) Upon adoption hereof, Fire Service Assessments are to be levied and imposed throughout the entire area within the boundaries of the City and this Resolution shall be deemed to be adopted and confirmed for all purposes.

(B) Fire Service Assessments shall be imposed against Tax Parcels located within the City, the annual amount of which shall be computed for each Tax Parcel in accordance with this Resolution. When imposed, the Fire Service Assessment for each Fiscal Year shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments as provided in the Assessment Ordinance.

(C) As provided for herein, the Fire Service Assessed Cost shall be apportioned among all Tax Parcels within the City, not otherwise exempted hereunder, and including any statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability. The estimated Fire Service Assessed Cost and rate of Fire Service Assessment shall be that described in Section 2.03 hereof.

(D) In the same manner as in the current Fiscal Year, the City Commission determines to separately and additionally charge, impose and levy an administrative and collection amount per Tax Parcel of \$5.00 as a part of the assessment to defray its costs of collection and annual administration.

(E) The method of determining the Fire Service Assessments as set forth in this Annual Assessment Resolution is a fair and reasonable method to share costs and benefits of collection, administration, and the continuous availability of fire protection services, facilities and programs, among Tax Parcels of Assessed Property located within the City.

(F) The Fire Service Assessment Roll is hereby approved, and shall be modified, adjusted and certified as provided in the Assessment Ordinance and this Resolution.

(G) Collection of the Fire Service Assessments shall take place pursuant to the uniform billing method of collection described in Article III of the Assessment Ordinance.

SECTION 2.05. DIRECTION CONCERNING INTERIM ASSESSMENTS.

(A) Pursuant to Section 2.13 of the Ordinance an interim Assessment may be imposed against all property for which a Certificate of Occupancy is issued after adoption and confirmation of an 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, with such monthly rate being imposed for each full calendar month remaining in the Fiscal Year after the issuance of the Certificate of Occupancy. The determination of the relative improvement value for each such Tax Parcel (Tier 1 rate) for the purposes of calculating any interim Assessment may be based upon the estimated value of improvements listed in any permit associated with the Certificate of Occupancy, or such other similarly available date as reasonably determined by the Assessment Coordinator for such interim period only. Issuance of a Certificate of Occupancy by mistake or inadvertence, without the payment in full of the interim Assessment, does not relieve the owner of such property of the obligation of full and timely payment. Such interim Assessment is due and payable on the date the Certificate of Occupancy was issued and constitutes a lien against such property as of that date. Said lien being 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) As a matter of expediency and due to the relatively small amount of growth and disproportionately small amount of revenue to be collected, and the fact that assessment will be captured automatically in the ensuing Fiscal Year assessment, the City Commission makes the practical determination to not seek to collect any such unpaid interim assessments for the period prior to January 1, 2024. All costs for services and facilities attributable to same shall be paid for by legally available revenues other than any Fire Service Assessment proceeds.

SECTION 2.06. DIRECTION CONCERNING ANY EXEMPTION.

(A) Tax Parcels which are statutorily exempted from the payment of ad valorem taxes are in certain circumstances subject to the Fire Service Assessments contemplated hereunder. Tax Parcels classified or described by the Property Appraiser as institutionally tax exempt, including the following classifications: (1) vacant institutional, (2) churches & temples, (3) private schools & colleges, (4) privately-owned hospitals, (5) homes for the aged, (6) mortuary, cemetery & crematorium, (7) clubs, lodges & union halls, (8) sanitarium, convalescent & rest home, and (9) cultural organization facilities are all subject to the Fire Service Assessments contemplated hereunder. Provided, however, the City Commission recognizes the necessity to balance and manage the City's financial challenges with those of the property owners of the foregoing classifications of Tax Parcels, and the impacts of the request that those property owners also pay and contribute to support these essential services and capital which are available to all properties within the City. The City Commission does hereby determine and direct to continue to charge the foregoing classification of Tax Parcels for the upcoming fiscal year at a rate of fifty percent (50%) of the applicable Fire Service Assessment otherwise provided for herein; provided, however, the City Commission again directs revisiting this exemption during the next budget cycle, inasmuch as such exemption will cost the City general fund in excess of \$92,564 in the upcoming fiscal year.

(B) Tax parcels comprising Government Property are not subject to the Fire Service Assessments contemplated hereunder. Such Tax Parcels include those classified or described by the Property Appraiser as government-owned, including the following: (1) military, (2) forest, parks, recreational, (3) public county schools, (4) public colleges, (5) public hospitals, (6) other county-owned property, (7) other state-owned property, (8) other federal-owned property, and (9) other municipal-owned property. Provided, however, each such Government Property owner is authorized to be approached by the Mayor, or such person's designee, and asked to pay as a fee or charge an amount comparable to the Assessment for each such Government Property. Said amount may be invoiced annually, quarterly or monthly in accord with Section 3.04 of the Assessment Ordinance.

(C) The following Tax Parcel classifications are special designations used by the Property Appraiser for recordkeeping purposes and do not represent actual or assessable Tax Parcels and are not subject to the Fire Service Assessments contemplated hereunder, (1) common element, (2) header record, and (3) notes parcel.

(D) Certain Tax Parcels associated with the following classifications used by the Property Appraiser typically do not receive a special benefit from the provision of fire protection services and facilities or are infeasible or impractical to assess, and therefore are not subject to the Fire Service Assessments contemplated hereunder, (1) right-of-way, (2) rivers, lakes & submerged land, (3) sewage disposal & waste lands, and (4) outdoor recreation or parkland.

(E) The foregoing classifications of properties in this Section which are exempted are reasonably determined to be inappropriate, infeasible or impracticable to assess, and either benefit marginally or create a lesser or nominal demand or burden on the City's costs associated with readiness to serve, do not merit the expenditure of public funds to impose or collect the Fire Service Assessments, are tax exempt and/or otherwise generally serve in some respect to promote the public health, safety, morals, general welfare, security, prosperity and contentment of the inhabitants or residents of the City. The Assessment Coordinator, or such person's designee, is authorized and directed to use sound judgment in extending such determinations and guidance as the Fire Service Assessment Roll is collected. The foregoing classifications of properties not to be assessed do not include Government Property that is leased for private use.

(F) Certain Tax Parcels classified as agricultural lands have been statutorily exempted from the payment of special assessments for the provision of fire protection services pursuant to Chapter 170, Florida Statutes. However, the City's authority to impose its Fire Service Assessments derives from its home rule powers, and not Chapter 170, Florida Statutes. Any alternative means of apportionment or suggestion of limitation on imposition of assessments for fire protection services on certain agricultural parcels found in Chapter 170 is, by the terms of that Chapter, applicable only to assessments imposed pursuant to Chapter 170, which is supplemental and alternative to the City's home rule power. The Assessment Coordinator and Mayor are authorized to reach out to the two (2) property owners to secure such properties participation in this partial funding of the availability of fire protection, based upon the inapplicability of Chapter 170, Florida Statutes, to the City in this instance.

(G) Based upon the foregoing, there are relatively few exempt properties within the City. Using legally available funds other than the proceeds of the Fire Service Assessments, the City shall otherwise fund or contribute an amount equal to the Fire Service Assessments that would have been otherwise derived from such exempt properties.

(H) The City Commission has not increased or changed the rate for Fire Service Assessment or method of application thereof from the prior Fiscal Year. Provided, however, the City Commission reserves the right and ability in the future to impose Fire Service Assessments against any Tax Parcels determined to be exempt hereunder to the extent permitted by law, upon lack of reasonable cooperation or willingness to pay for a share of the Fire Service Assessment Cost, or otherwise in the event required or directed to do so by a court of competent jurisdiction.

SECTION 2.07. APPLICATION OF ASSESSMENT PROCEEDS.

Proceeds derived by the City from the Fire Service Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for the provision of fire protection related services, facilities, and programs associated with maintaining continual readiness to serve. 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 costs associated with fire protection related services, facilities, and programs.

**ARTICLE III
GENERAL PROVISIONS**

SECTION 3.01. EFFECT OF ADOPTION OF RESOLUTION.

The adoption of this Annual Assessment Resolution shall be the final adjudication of all matters and compliance 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 of the effective date hereof.

SECTION 3.02. DIRECTION AND AUTHORIZATION.

(A) The Mayor, City Manager, Financial Director, and the City's experts and advisors were directed in 2021 to confer and prepare a thoughtful recommendations as to other equitable revenue sources, and a means or path to adjust the Fire Service Assessment related rates, fees, and charges for the ensuing year, if any, including the consideration of a means to keep the productivity of the assessment in step with changes in cost of service, the City's overall budget, while securing the same or better availability and provision of service. This direction is again repeated; and will better inform and afford the City Commission time to consider, listen, become better informed, announce, make and implement any changes or adjustments later this year or early in 2025, if any, and provide more certainty to earlier City budgeting for Fiscal Year 2025-26.

(B) The Mayor, City Manager, Financial Director and all other City experts are each and all directed and authorized to act and undertake all activities on behalf of the City to accomplish all matters necessary to timely achieve the purposes and effect of this Resolution.

SECTION 3.03. CONFLICTS.

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

SECTION 3.04. SEVERABILITY.

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

SECTION 3.04. EFFECTIVE DATE.

This Resolution shall take effect immediately upon its adoption.

SECTION 3.05. SCRIVENER'S ERRORS.

The City Manager or designed, without public hearing, is authorized to correct any typographical scrivener's errors, which do not affect the intent of this resolution. A corrected copy shall be posted in the public records by the City Clerk.

PASSED and ADOPTED by the City Commission of the City of Palatka, Florida, this 11th day of July 2024.



CITY OF PALATKA

BY: [Signature]
Its MAYOR

ATTEST:

[Signature]
CITY CLERK

APPROVED AS TO FORM AND LEGALITY:

[Signature]
CITY ATTORNEY

APPENDIX A

**PROOF OF NOTICE OF PUBLICATION OF PUBLIC HEARING TO CONSIDER THE
CONTINUED ANNUAL IMPOSITION AND COLLECTION OF SPECIAL
ASSESSMENTS
TO FUND FIRE PROTECTION SERVICES AND FACILITIES**

STATE OF FLORIDA

County of Polk

Noted signed and approved by the County Clerk for the State of Florida, that on this 11th day of July 2014, the following document was filed for recording and publication in the public records of the State of Florida and that the County Clerk is duly sworn and qualified to do so.

Witness my hand and seal of office this 11th day of July 2014.

Witness my hand and seal of office this 11th day of July 2014.

Notary Public

Notary Public for the State of Florida, Commission Expires 12/31/2015

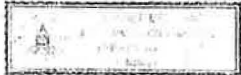
The Public Notice hereby given is published as a daily newspaper and has been published in the past 10 days of July 2014. Public Notice is hereby given that the County Clerk is duly sworn and qualified to do so.

Debra W. Walker

Notary Public for the State of Florida, Commission Expires 12/31/2015

Ernest E. England

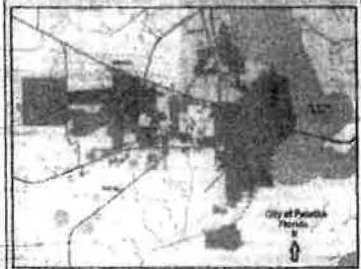
Ernest E. England, Notary Public for the State of Florida, Commission Expires 12/31/2015



Notary Public for the State of Florida

Ernest E. England

**CITY OF PALATKA
NOTICE OF ANNUAL HEARING
TO IMPOSE AND PROVIDE FOR COLLECTION OF
NON-AD VALOREM SPECIAL ASSESSMENTS TO FUND IN
PART THE COSTS ASSOCIATED WITH THE
CONTINUAL READDRESS TO PROVIDE FIRE PROTECTION**



The property subject to assessment lies within the City of Palatka, Florida.

For several years the City Commission of the City of Palatka, Florida (the "City"), has adopted a policy to fund various services to be provided by a portion of the annual operating and capital costs associated with the Palatka Fire Department. The City Commission's goal was to put in place a supplemental and alternative means to pay, with previous budget deficits and work to reduce financial obligations, so that the rates of assessment for handling property might appropriately and more equitably with efficiency fund the City's annual budget and revenue system. City actions, previous, the annual fire department budget, the annual budget for the City, and other conditions in making these fire protection services and facilities available to the community continues to fund for fire services. Accordingly, previous to the services, facilities, and improvements will be a limited number of fire trucks and fire trucks, in part, by special non-ad valorem assessments against property located within the City limits. The residents of the fire protection subject to the fire trucks, other fire trucks, and other conditions of which are located at various properties within the City. This is a challenging financial situation that the community must address seriously. Please read further.

The special assessments rates for each parcel of property will be based on the same benefits or services, whether or not year which is associated with the assessment of the property. The City will continue to fund the same level of services for the year, which was the subject of special approval prior to the 2014 assessment being set in 2014. The City Commission does not propose to increase the rates of assessment to the 2014 level year. The City is based on the relative improvements value associated with each parcel (no and value is generally used in this calculation) based on variable and possibly some fixed costs. The 2014 is a fixed cost per lot parcel located on fixed lots. The annual approach for parcel to be a good financial success for the City. Thank you.

If you wish to learn more, a more detailed description of the assessment program is available in City Ordinance No. 13-04 located in Chapter 16, Article 16, of the City Code. City Ordinance No. 13-04 and may be found on the City's website.

On July 11, 2014, at 4:00 p.m., the City Commission will hold a public hearing for City Commission Ordinance No. 13-04, located in Chapter 16, Article 16, of the City Code, for the purpose of imposing assessment on the proposed special assessments, which by general law will be collected by the tax collector assigned to the tax collection method authorized by Section 197.062, Florida Statutes. You are invited to appear at the public hearing, which is to be held at the City Clerk's Office and addressed to the City Commission at the same address within 30 days of the notice. If you wish to appear and discuss the proposed special assessments with the City Commission, you must appear at the hearing. If you appear, you will have a record of the proceedings and may need to ensure that a written record is made, including the testimony and substance upon which the special is to be made.

Each parcel of property assigned an identification number by the County Property Appraiser is considered into (1) lot parcel. If approved by City Commission, after the hearing, the rate of assessment for each lot parcel is proposed to be between (a) \$2.40 per 11,010 of the value of improvements assessed by the City and (b) the County Property Appraiser (COPA) plus (c) \$125.00 per lot parcel (Del 1), together with (d) a \$5.00 charge to the City Administration, the reduction costs associated with the annual assessment. This is the same rate of assessment as proposed for 2014. The information and other information concerning the proposed non-ad valorem assessments attributable to each tax parcel in the City will also be available online at <http://www.palatkafire.com> and by computer terminal open hourly at the office of the City Clerk, at City Hall. The City reserves the City's right to collect by City assessment, fees, adjustments for discounts and credits payable to the property appraiser and tax collector to be included in the delinquent period, if approximately \$1,122,166. This special assessment is for the purpose of funding a portion of the continual expenses and profitability of essential services and capital facilities and equipment associated with the protection.

Payment is anticipated to be due and collected on the same day as taxes for the 2014 fiscal year, November 1, 2014. The City has collected special taxes to provide the same method of collection. As a courtesy reminder, please be reminded that until paid, the City assessment will continue to be applied against property until it has been fully paid with the help of all rates, utility charges, or municipal taxes and other local and national requirements. Responsibility for payment, subsequent to the final hearing on the special taxes, and failure to pay the special assessment will cause a lien to be placed on the property which may result in loss of title. Meeting this notice and requirements to learn more about the City's plan and subject to its services. We hope it will be your financial success as a property owner is a financial assessment.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN THE HEARING SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE HEARING AT (352) 329-0100.

PUBLISHED AT THE DIRECTION OF THE CITY COMMISSION, CITY OF PALATKA.