



City of Mount Dora
510 North Baker Street
Mount Dora, Florida 32757
352-735-7126

Mount Dora City Council
Mount Dora City Hall Board Room
510 North Baker Street, Mount Dora, Florida 32757
September 10, 2024, 6:00 PM

SPECIAL MEETING AGENDA

CALL TO ORDER

ROLL CALL

PUBLIC HEARING

1. Request Adoption of **Resolution No. 2024-15**, Final Fire Assessment Rate

ADJOURNMENT

PURSUANT TO SECTION 286.0105, FLORIDA STATUTES, IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE AT THIS MEETING WITH RESPECT TO ANY MATTER CONSIDERED AT ANY MEETING OR HEARING, SUCH PERSON MAY NEED A RECORD OF THESE PROCEEDINGS. FOR SUCH PURPOSE, A PERSON 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. VERBATIM RECORD WILL NOT BE PROVIDED BY THE CITY OF MOUNT DORA.

NOTICE: IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, PERSONS NEEDING A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS PRIOR TO THE PROCEEDINGS. TELEPHONE (352) 735-7126 FOR ASSISTANCE. IF HEARING IMPAIRED, TELEPHONE THE FLORIDA RELAY SERVICE NUMBERS, (800) 955-8771 (TDD) OR (800) 955-8770 (VOICE) FOR ASSISTANCE.



510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: September 10, 2024

TO: Honorable Mayor and City Council Members

FROM: Vince Sandersfeld, City Manager

SUBJECT: Request Adoption of **Resolution No. 2024-15**, Final Fire Assessment Rate

Introduction:

This is a request for City Council to approve Resolution No. 2024-15, Fire Services Special Assessment for Fiscal Year 2024-25.

Discussion:

City of Mount Dora Ordinance No. 2015-08 authorizes the imposition of a Fire Services Assessment for fire protection services, facilities and programs against Assessed Property within the City. Each year, it is necessary for the City Council to pass an Initial Assessment Resolution establishing the maximum assessment rate, which was done on June 18, 2024. This Resolution, 2024-15 is the final Assessment Resolution for fiscal year 2024-25.

The Fire Services Assessment Rate per residential dwelling unit is \$209. This represents 58.25% of the maximum allowed by the Ordinance. Commercial rates are based on the square footage of the facility. This resolution, if approved by the City Council, will set the rate for residential and the rate for commercial properties for the coming year. Fire Services may include operating functions, salaries of the firefighters and officers, capital programs and projects.

Budget Impact:

The Fire Assessment Fee will allow the City to address the public safety needs of the City while creating a more diversified method of funding fire protection services, specifically debt service of the Fire Station, purchase of capital equipment, and also operations in support of the Fire Services.

Strategic Impact:

Public Safety Objective: Aligns with the Fire Department's Standards of Cover as adopted by the Council.

Recommendation:

City Council to approve Resolution No. 2024-15.

Attachment(s):

1. Resolution 2024-15 Annual Fire Assessment
2. Exhibit A - Affidavit of Mailing
3. Exhibit B - Proof of publication
4. Exhibit C Certificate to NAVA - 24-25

Prepared by: Jeanann Hand, City Clerk
Reviewed by: Matthew Dodson, Budget Officer
Rita Meade, Finance Director
City Attorney, City Attorney
Jeanann Hand, City Clerk
Vince Sandersfeld, City Manager

Approved - 8/26/2024
Approved - 8/26/2024
Approved - 8/28/2024
Approved - 8/28/2024
Final Approval - 8/28/2024

RESOLUTION NO. 2024-15
Annual Fire Assessment Resolution
(FY 2024-25)

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF MOUNT DORA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AUTHORITY; PROVIDING FOR PURPOSE AND DEFINITIONS; PROVIDING FOR REIMPOSITION OF FIRE SERVICES ASSESSMENTS; PROVIDING FOR CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION; PROVIDING FOR EFFECT OF ADOPTION OF THIS RESOLUTION; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR CONFLICTS; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Mount Dora, Florida enacted Ordinance No. 2015-08, which was codified into Chapter 78, Part VI and VII of the City of Mount Dora Code of Ordinances (hereafter referred to as the “City Code” or “Ordinance”), which authorizes the annual imposition of Fire Services Assessments for fire protection services, facilities and programs against Assessed Property within the City;

WHEREAS, the re-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 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, on July 6, 2021, the City adopted Resolution No. 2021-73 (the “Initial Assessment Resolution”); and

WHEREAS, the Initial Assessment Resolution contains and references a brief and general description of the fire services to be provided to 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 notices 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 to adopt an Annual Assessment Resolution which establishes the rates of assessment and approves the assessment roll for the upcoming Fiscal

Year, with such amendments as the City deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the assessment roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of the public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of the opportunity to be heard; and

WHEREAS, an affidavit regarding the notice mailed to each property owner is attached hereto as **Exhibit “A”** and the proof of the publication of said notice is attached hereto as **Exhibit “B”**; and

WHEREAS, a public hearing was held on June 18, 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 OF MOUNT DORA, FLORIDA:

SECTION 1. Legislative Findings and Intent. The City of Mount Dora has complied with all requirements and procedures of Florida law in processing this Resolution. The above findings are hereby adopted.

SECTION 2. Authority. This Resolution is adopted pursuant to the provisions of the City Code, the Initial Assessment Resolution 2021-73, Florida Statutes, Section 197.3632, and other applicable provisions of Florida law.

SECTION 3. Purpose and Definitions.

A. This Resolution constitutes the Annual Assessment Resolution as defined in the Ordinance which directs the re-imposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2024

B. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and the Initial Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 4. Re-Imposition of Fire Services Assessments.

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 Initial Assessment 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 Initial Assessment Resolution. Adoption of this Annual Assessment 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 Initial Assessment 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 Initial Assessment Resolution.

B. The method for computing Fire Services Assessments described and referenced in the Initial Assessment Resolution is hereby approved. The Parcel Apportionment methodology adopted in Section 8 of the Initial Assessment Resolution is hereby approved.

C. For the Fiscal Year beginning October 1, 2024, the Fire Services Assessed Costs to be assessed is \$2,125,638. The Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimate Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2024, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$209.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.15
Industrial/Warehouse	\$0.03
Institutional	\$0.40

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

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 78.989 of the City of Mount Dora Code of Ordinances, Interim Fire Services Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after the adoption of this Annual Assessment Resolution based upon the rates of assessment approved herein.

I. Fire Protection 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 Assessment 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 Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in Section 78.988 of the City of Mount Dora Code of Ordinances, shall be delivered to the Tax Collector for collection using the Uniform Assessment Collection Act, as provided in the Ordinance, for the Fiscal Year beginning October 1, 2024. 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 **Exhibit "C"**.

SECTION 5. Confirmation of Preliminary Assessment Resolution. For the Fiscal Year 2024-25 the Initial Assessment Resolution is hereby ratified, confirmed and restated.

SECTION 6. Effect of Adoption of This Resolution. The adoption of this Annual Assessment 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 assessments, unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Assessment Resolution.

SECTION 7. Savings Clause. All prior actions of the City of Mount Dora pertaining to this purchase of fiber optic cable and installation services, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 8. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected.

SECTION 9. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 10. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 11. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 10th day of September, 2024.

CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

JEANANN HAND
CITY CLERK

For the use and reliance of City of Mount Dora only. Approved as to form and legality.

Patrick Brackins
City Attorney

Exhibit “A”
Affidavit regarding the notice mailed
to each property owner

EXHIBIT A

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Matthew Dodson who, after being duly sworn, deposes and says:

1. Matthew Dodson as Budget Officer of the City of Mount Dora, Florida ("City"), pursuant to the authority and direction received from the City Council, timely directed the preparation of the Assessment Roll and the preparation and mailing of notices in accordance with Ordinance 2015-08 (the "Assessment Ordinance") and in conformance with the Preliminary Assessment Resolution adopted by the City Council on June 18, 2024 (the "Preliminary Assessment Resolution").

2. In accordance with the Resolution 2024-13 timely provided all necessary information for notification of the Fire 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 16, 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.


_____, affiant

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing instrument was acknowledged before me by means of physical presence notarization of Matthew Dodson, who personally swore or affirmed that he is authorized to execute this Affidavit, and who is personally known to me, this 28th day of August, 2024.



NOTARY PUBLIC, State of Florida

JEANANN HAND
Printed Name
My Commission Expires: 8/1/26
Commission No. HH295587

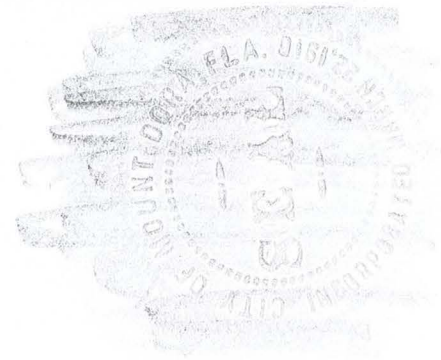
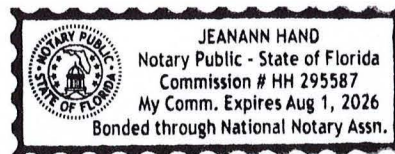


Exhibit “B”
Proof of the publication

NOTICE OF HEARING TO RE-IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Council of the City of Mount Dora, will conduct a public hearing to consider imposing fire services special assessments for the provision of fire protection services within the City for the Fiscal Year beginning October 1, 2024.

The hearing will be held at 6:00 p.m., or as soon thereafter as possible, on Tuesday, September 10, 2024, in the Council Chambers at the City of Mount Dora City Hall, 510 North Baker Street, Mount Dora, Florida, for the purpose of receiving public comment on the proposed assessments. This public hearing may be continued to a future date or dates. The times, places, and dates of any continuances of a public hearing shall be announced during the public hearing without any further published notice.

All affected property owners have a right to appear at the hearing and to file written objections with the City within twenty (20) days of this notice. If a person decides to appeal any decision made by the City 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 based.

In accordance with the Americans with Disabilities Act of 1990, persons needing a special accommodation to participate in this proceeding should contact the City Clerk no later than seven (7) days prior to the proceedings. Telephone (352) 735-7126 for assistance. If hearing impaired, telephone the Florida Relay Service numbers, (800) 955-8771 (TDD) or (800) 955-8770 (Voice) for assistance.

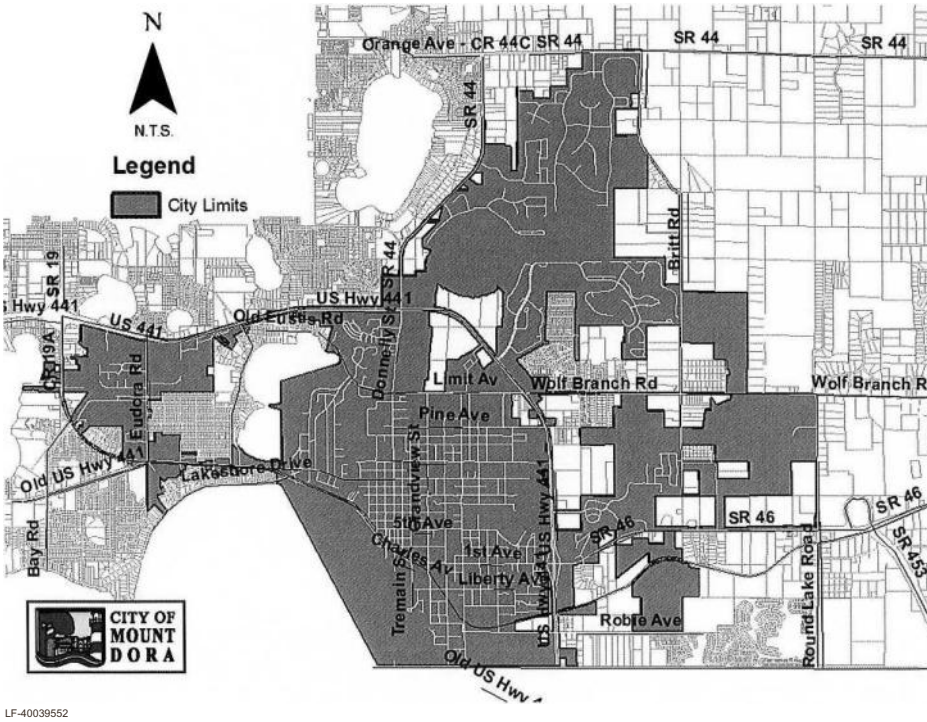
The assessments for each parcel of property will be based upon each parcel's Property Use classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire services assessment schedule being considered by City Council for the Fiscal Year beginning October 1, 2024:

Residential Property Use Category	Rate Per Dwelling
Residential	\$209.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.15
Industrial/Warehouse	\$0.03
Industrial	\$0.40

Copies of the Fire Services Special Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, the Preliminary Rate Resolution initiating and imposing the fire services assessment, the preliminary assessment roll, and other documentation related to the proposed Fire Services Special Assessment are available for inspection at the City Manager's office located at City Hall, 510 N. Baker Street, Mount Dora, Florida between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The Fire Services Special Assessment will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by Florida Statutes, section 197.3632. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions regarding your Fire Services Special Assessment, please contact the City at (352) 735-7185 between 8:00 a.m. and 5:00 p.m., Monday through Friday.



LF-40039552

Exhibit “C”
Certificate of Non-Ad Valorem
Assessment Roll

EXHIBIT C

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLLS

I HEREBY CERTIFY that, I am the Mayor, or authorized agent of the City of Mount Dora, Florida (the "City"); as such I have satisfied myself that all property included or includable on the **City of Mount Dora Non-Ad Valorem Assessment Roll** for fire protection 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 Lake County Tax Collector by September 13, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Lake County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 10th day of September 2024.

THE CITY OF MOUNT DORA, FLORIDA

BY: _____

[to be delivered to Tax Collector prior to September 13]