

RESOLUTION NO. 14-09-05

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT RELATING TO THE USE OF A SPECIAL ASSESSMENT AS AN ALTERNATIVE REVENUE SOURCE FOR THE DISTRICT; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR LIBERAL CONSTRUCTION; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners ("Board") of the Lehigh Acres Fire Control and Rescue District ("District") adopted Resolution No. 14-06-01 calling for an election of the voters of the District on November 4, 2014, on a ballot question of whether to approve an alternative revenue source to fund District operations in the form of a non-ad valorem special assessment ("Special Assessment").

NOW THEREFORE, be it resolved by the Board of Commissioners of the Lehigh Acres Fire Control and Rescue District, that:

SECTION 1. INCORPORATION OF RECITALS.

The recitals set forth above are true and correct and form a part of this Resolution.

SECTION 2. AUTHORITY.

This Resolution is adopted pursuant to the District's enabling legislation, as amended, Florida statutory law, including Chapter 189 and Chapter 191, and Chapter 97-340, Laws of Florida, and other applicable provisions of law.

SECTION 3. FINDINGS.

It is hereby ascertained, determined, and declared by the Board of the District that:

1. The District is empowered by law to collect ad valorem taxes for purposes of funding the annual delivery of fire protection services and emergency rescue

services, and facilities. Proceeds of such ad valorem taxes have historically comprised the primary source of revenue available to the District.

2. The District is currently levying ad valorem taxes for purposes of funding annual delivery of fire protection services and emergency rescue services at the District's maximum ad valorem tax millage rate of 3.0 mills.
3. Ad valorem tax revenues have fallen by more than sixty-four percent (64%) since 2008 as a result of a recession and declining property values while the expense of providing fire protection and emergency rescue services, including ambulance services has increased, in part, as a result of an increase in the number of fire protection and emergency rescue services calls.
4. The District has cut expenses and has taken other significant actions to balance its available ad valorem tax revenue with the increasing fire protection and emergency rescue services demands of the District. At the same time, the District has attempted to maintain the District's services to the taxpayers, residents, and visitors at the same level for each of the increased number of fire protection and emergency rescue services calls that the District now receives.
5. Even at the maximum millage rate currently allowed by law of 3.0 mills, the District will still face an annual revenue deficit for the forthcoming and subsequent fiscal years, and the District's options for addressing such deficit are limited to:
 - a. implementing a substantial reduction in the level of fire protection services and emergency rescue services provided by the District, in part by eliminating employment positions, including firefighting personnel and emergency rescue services personnel, which will result in longer response times and the elimination of programs vital to the service mission of the District, such as ambulance services, or,

b. developing and implementing an alternative special assessment (non-ad valorem assessment) revenue source to address the continuing deficit and to adequately fund the current level of fire protection and emergency rescue services, including ambulance services, when the grant proceeds from the SAFER Grant, which is currently funding 46 firefighter positions at the District, expires in 2015.

6. Special assessment revenue, which is sometimes referred to as fire fee assessment revenue, is a steady revenue source available to the District under Florida law which does not vary over time according to fluctuations in property value or market forces beyond the control of the District. As a result, special assessment revenue, as an alternative revenue source to ad valorem tax revenue, will assist the District in maintaining a constant level of fire protection and emergency rescue services from year to year even in the face of future recessions and other economic turmoil that affects real property values in the District.

SECTION 4. EXEMPTIONS FROM THE SPECIAL ASSESSMENT.

In order to avoid confusion with respect to Special Assessment exemptions, it is the Board's desire to establish the parcel use categories within the District boundaries that are going to be exempt from the Special Assessment when the assessments are levied in the future so that the exempt property owners will know in advance about the Board's decision as to which properties are proposed to be exempt from the Special Assessment when the Board adopts its resolution to impose, levy, and collect the Special Assessment at the appropriate time after November 4, 2014. The Board hereby determines that it is in the best interests of the District taxpayers, residents, guests, and property owners to announce the exemption of certain parcels of property from the Special Assessment as the District is authorized to do by Florida law.

The Board hereby approves the following exemptions from the Special Assessment:

1. An exemption for property that is entitled to a charitable, religious, scientific, or literary exemption under § 196.196, Florida Statutes.
2. An exemption for permanently and totally disabled veterans and for surviving spouses of veterans that are entitled to an exemption under § 196.081, Florida Statutes.
3. An exemption for surviving spouses of first responders who die in the line of duty that are entitled to an exemption under § 196.081, Florida Statutes.
4. An exemption for disabled veterans confined to wheelchairs who are entitled to an exemption under § 196.091, Florida Statutes.
5. An exemption for totally and permanently disabled persons who are entitled to an exemption under § 196.101, Florida Statutes.
6. An exemption for deployed service members who are entitled to an exemption under § 196.173, Florida Statutes.

To the extent authorized by law, and as may be agreed to by the Lee County Property Appraiser, it is the Board's decision that in all exemption cases, property owners of exempt parcels will continue to apply to the Lee County Property Appraiser for exemption approval from the Special Assessment using the same procedures that are currently being used for ad valorem tax exemption approvals. To the extent authorized by law, and as may be agreed to by the Lee County Property Appraiser, the Lee County Property Appraiser will determine which parcels in the District qualify for the authorized Special Assessment exemptions using the same procedures that are currently being used for ad valorem tax exemptions.

SECTION 5. SCRIVENER'S ERRORS.

Sections of this Resolution may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent can be administratively corrected by the

authorization of the District's Fire Chief, or his designee, without the requirement of having the corrected Resolution having to be adopted by the Board of Commissioners.

SECTION 6. CONFLICT.

Any provision of any resolution or regulation which is in conflict with the provisions of this Resolution is repealed prospectively to the extent of such conflict.

SECTION 7. LIBERAL CONSTRUCTION.

The terms and provisions of this Resolution shall be liberally construed to affect the purpose for which it is adopted.

SECTION 8. SEVERABILITY.

If any portion of this Resolution is for any reason held or declared to be unconstitutional, invalid or void, such holding shall not affect the remaining portions of this Resolution. If this Resolution shall be held to be inapplicable to any person or circumstances, such holding shall not affect the applicability of this Resolution to any other person or circumstances.

SECTION 9. EFFECTIVE DATE.

This Resolution shall take effect immediately upon the adoption of this Resolution by the Board of Commissioners.

[NEXT PAGE FOR SIGNATURES]

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER DANIS WHO MOVED ITS ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER KRUSE. UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner David P. Adams	<u>AYE</u>
Commissioner Larry Becker	<u>AYE</u>
Commissioner Linda Carter	<u>NAY</u>
Commissioner Jackie Danis	<u>AYE</u>
Commissioner Cathy Kruse	<u>AYE</u>

Duly passed and adopted on this 30th day of SEPTEMBER, 2014.

Board of Commissioners of the Lehigh
Acres Fire Control and Rescue District

By: Larry Becker
Larry Becker, Chair

Attest by: David P. Adams
David P. Adams, Secretary