

RESOLUTION 15-03-01

LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

**FIRE AND RESCUE ASSESSMENT
PROCEDURAL RESOLUTION**

ADOPTED MARCH 24, 2015

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RESOLUTION NO. 15-03-01

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT; RELATING TO THE PROVISION OF FIRE PROTECTION AND EMERGENCY RESCUE SERVICES, FACILITIES, AND PROGRAMS WITHIN THE DISTRICT; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS AGAINST PROPERTY; PROVIDING CERTAIN DEFINITIONS INCLUDING A DEFINITION FOR THE TERM "FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS"; ESTABLISHING A PROCEDURE FOR IMPOSING FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS; PROVIDING THAT FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS COLLECTED PURSUANT TO SECTIONS 197.3632 AND 197.3635, FLORIDA STATUTES, UPON PERFECTION SHALL ATTACH TO THE PROPERTY ON THE PRIOR JANUARY 1, THE LIEN DATE FOR AD VALOREM TAXES; PROVIDING THAT A PERFECTED LIEN SHALL BE EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING THE IMPOSITION OF INTERIM ASSESSMENTS; PROVIDING AUTHORIZATION FOR EXEMPTIONS; PROVIDING A PROCEDURE FOR THE COLLECTION OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE LEHIGH
ACRES FIRE CONTROL AND RESCUE DISTRICT:**

ARTICLE I

INTRODUCTION

SECTION 1.01. DEFINITIONS. As used in this Resolution, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Administrator" means the fire chief of the District, designated by the District to be responsible for coordinating Fire Protection and Emergency Rescue Assessments or such person's designee.

"Annual Rate Resolution" means the resolution described in Section 2.08 hereof, establishing the rate at which Fire Protection and Emergency Rescue Assessments for a specific Fiscal Year will be computed. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which Fire Protection and Emergency Rescue Assessments are imposed or reimposed.

"Assessed Property" means all parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the Fire Protection and Emergency Rescue services, programs or facilities identified in the Initial Assessment Resolution or a subsequent Preliminary Rate Resolution.

"Assessment Roll" means the assessment roll relating to Fire Protection and Emergency Rescue Assessments approved by a Final Assessment Resolution pursuant to Section 2.06 hereof or an Annual Rate Resolution pursuant to Section 2.08 hereof.

"Board" means the Board of Commissioners of the Lehigh Acres Fire Control and Rescue District.

"Building" means any structure, whether complete or partially constructed, whether a Certificate of Occupancy has been issued, whether temporary or permanent, whether occupied or unoccupied, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This term shall include the use of land in which lot or spaces are offered for use, rent or lease for the placement of mobile homes, travel trailers, or the like for residential purposes.

"Building Permit" means an official document or certificate issued under the authority of ordinance or law, authorizing the construction or siting of any Building within the District. The term "Building Permit" shall also include set up or tie down permits for those structures or Buildings, such as a mobile home, that do not require a Building Permit in order to be constructed.

"Certificate of Occupancy" means the written certification that a Building is ready for occupancy for its intended use. For the purposes of this Resolution, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of Occupancy.

"District" means Lehigh Acres Fire Control and Rescue District, which includes all the lands included within the boundaries specified in Section 1 of Chapter 2000-406, Laws of Florida.

"Emergency Rescue Assessed Cost" means the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of emergency rescue services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or

improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the Board to provide emergency rescue services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Emergency Rescue Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Emergency Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Emergency Rescue Assessments collected pursuant to Section 3.02 herein; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of emergency rescue services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Emergency Rescue Assessments; and (P) reimbursement to the Board or any other Person for any moneys advanced for any costs incurred by the Board or such Person in connection with any of the foregoing components of Emergency Rescue Assessed Cost.

In the event the District also imposes an impact fee upon that part of new growth or development for emergency rescue services related capital improvements paid by impact fees, the Emergency Rescue Assessed Cost shall not include that part of such costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

"Emergency Rescue Assessment" means an assessment for benefits lawfully imposed by the Board against Assessed Property to fund all or any portion of the cost of the provision of emergency rescue services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

"Final Assessment Resolution" means the resolution described in Section 2.06 hereof which shall confirm, modify, or repeal the Initial Assessment Resolution and which shall be the final proceeding for the initial imposition of Fire Protection and Emergency Rescue Assessments.

"Fire Protection Assessed Cost" means the amount determined by the Board to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights,

easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the Board to provide fire protection services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments collected pursuant to Section 3.02 herein; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Board by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Protection Assessments; and (P) reimbursement to the Board or any other Person for any moneys advanced for any costs incurred by the Board or such Person in connection with any of the foregoing components of Fire Protection Assessed Cost. In the event the District also imposes an impact fee upon that part of new growth or development for fire protection services related capital improvements paid by impact fees, the Fire Protection Assessed Cost shall not include that part of such costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

"Fire Protection Assessment" means an assessment for benefits lawfully imposed by the Board against Assessed Property to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

"Fire Protection and Emergency Rescue Assessed Cost" means, collectively, the Fire Protection Assessed Cost and the Emergency Rescue Assessed Cost.

"Fire Protection and Emergency Rescue Assessment" or "Assessments" means, collectively, the Fire Protection Assessment and the Emergency Rescue Assessment.

"Fiscal Year" means that period commencing October 1st of each year and continuing through the next succeeding September 30th, or such other period as may be prescribed by law as the fiscal year for the Board.

"Government Property" means property owned by the United States of America or any agency thereof, a sovereign state or nation, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

"Initial Assessment Resolution" means the resolution described in Section 2.02 hereof which shall be the initial proceeding for the identification of the Fire Protection and Emergency Rescue Assessed Cost for which an assessment is to be made and for the imposition of Fire Protection and Emergency Rescue Assessments.

"Maximum Assessment Rate" means the highest rate of Fire Protection and Emergency Rescue Assessments established by referendum.

"Owner" shall mean the Person reflected as the owner of Assessed Property on the Tax Roll.

"Person" means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

"Preliminary Rate Resolution" means the resolution described in Section 2.08 hereof initiating the annual process for updating the Assessment Roll and directing the reimposition of Fire Protection and Emergency Rescue Assessments pursuant to an Annual Rate Resolution.

"Property Appraiser" means the Lee County Property Appraiser.

"Resolution" means this Fire Control and Emergency Rescue Procedural Resolution.

"Secretary" means the person appointed by the Board to serve as the District Secretary or such person's designee.

"Tax Collector" means the Lee County Tax Collector.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms

"hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 1.03. GENERAL FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Chapter 191, Florida Statutes, and Chapters 97-340 and 2000-406, Laws of Florida, the District was created as an independent fire district to provide fire and rescue services within the boundaries of the District.

(B) Sections 191.009 and 191.011, Florida Statutes, authorize the Board to levy non-ad valorem assessments on the lands and real estate benefited by its provision of fire and rescue services.

(C) Additionally, Section 191.009(2)(b), Florida Statutes, authorizes the District to use non-ad valorem assessments to fund emergency rescue services, including emergency medical and transport services, and declares that the provision of these emergency rescue services provides a "benefit to real property the same as any other improvement performed by the district, such as fire suppression services, fire protection services, fire prevention services, emergency rescue services, and first response medical aid."

(D) Section 5 of Chapter 2000-406, and section 8(2) of Chapter 97-340, Laws of Florida, additionally authorizes the Board to levy and enforce non-ad valorem assessments.

(E) The District called a referendum election to approve the first time levy of the Fire Protection and Emergency Rescue Assessments for November 4, 2014, and the District's levy of the Fire Protection and Emergency Rescue Assessments was approved by a majority of electors of the District who voted in that election.

(F) The purpose of this Resolution is to (1) provide procedures and standards for the imposition of district-wide Fire Protection and Emergency Rescue Assessments under the provisions set forth above; (2) authorize a procedure for the funding of Fire Protection and Emergency Rescue services, facilities, or programs providing special benefits to property within the District; and (3) legislatively determine the special benefit provided to Assessed Property from the provision of the Board's fire protection and emergency rescue services.

(G) The annual Fire Protection and Emergency Rescue Assessments to be imposed using the procedures provided in this Resolution shall constitute non-ad valorem assessments within the meaning and intent of chapter 191, Florida Statutes, Chapters 97-340 and 2000-406, Laws of Florida, and the Uniform Assessment Collection Act.

(H) The Fire Protection and Emergency Rescue Assessments to be imposed using the procedures provided in this Resolution are imposed by the Board, not the Lee County Board of County Commissioners, the Property Appraiser or the Tax Collector. The duties of the Property Appraiser and Tax Collector under the provisions of this Resolution and the Uniform Assessment Collection Act are ministerial.

SECTION 1.04. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT.

(A) It is hereby ascertained and declared that the fire protection services, facilities, and programs provide a special benefit to all properties within the District because

such fire protection services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity of the improvements, structures, and land through the provision of available fire protection services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the District; and (4) extinguishing and containing the spread of fire incidents occurring on vacant property.

(B) Further, in enacting section 191.009(2)(b)2., Florida Statutes, the Florida Legislature recognized that the provision of emergency services and emergency transport services constitutes a benefit to real property the same as any other improvement performed by the District, such as fire suppression services, fire protection services, fire prevention services, emergency rescue services, and first response medical aid. Accordingly, it is hereby ascertained and declared that the emergency rescue services, facilities, and programs provide a special benefit to all improved properties within the District because such emergency rescue services, facilities, and programs possess a logical relationship to the use and enjoyment of improved property by: (1) protecting the life and safety of intended occupants in the use and enjoyment of property thus increasing the potential value and utility of the improvements and structures located on the improved property; and (2) lowering the cost of property and liability insurance by the presence of a professional and comprehensive fire protection and emergency rescue program within the District.

ARTICLE II

ANNUAL FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS

SECTION 2.01. GENERAL AUTHORITY.

(A) The Board is hereby authorized to impose annual Fire Protection and Emergency Rescue Assessments to fund all or any portion of the Fire Protection and Emergency Rescue Assessed Cost upon benefitted property at a rate of assessment based on the special benefit accruing to such property from the Board's provision of Fire Protection and Emergency Rescue services, facilities, or programs. All Fire Protection and Emergency Rescue Assessments shall be imposed in conformity with the procedures set forth in this Article II.

(B) The amount of the Fire Protection and Emergency Rescue Assessments imposed in a Fiscal Year against a parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the Fire Protection and Emergency Rescue Assessed Costs among properties on a basis reasonably related to the special benefit provided by Fire Protection and Emergency Rescue services, facilities, or programs funded with assessment proceeds.

(C) Nothing contained in this Resolution shall be construed to require the imposition of Fire Protection and Emergency Rescue Assessments against Government Property.

SECTION 2.02. INITIAL PROCEEDINGS.

(A) The initial proceeding for the imposition of Fire Protection and Emergency Rescue Assessments shall be the adoption of an Initial Assessment Resolution by the Board stating the following:

(1) the nature of the Fire Protection and Emergency Rescue services to be provided;

(2) the location of any capital facilities, personnel, and equipment needed to provide the services;

(3) projected expense of providing the services and improvements;

(4) the part or portion of the expense thereof to be paid by the Assessments;

(5) the manner in which the Assessments shall be apportioned;

(6) when the Assessments are to be paid;

(7) what part, if any, shall be apportioned to be paid from other revenues or funds of the District;

(8) a designation of the lands upon which the Assessments shall be levied;

(9) the total estimated costs of the services, which may include the cost of operations, including personnel, equipment, construction or reconstruction, the cost of all labor and materials, the cost of legal services, and all other expenses as may be necessary or incident to the financing authorized by law;

(10) establishing the date, time, and place for a public hearing on the Fire Protection and Emergency Rescue Assessments; and

(11) direction to the Administrator to (a) make any changes to the initial Assessment Roll, as required by Section 2.03 hereof, which were directed by the Board, (b) publish the notice required by Section 2.04 hereof, and (c) mail the notice required by Section 2.05 hereof using information then available from the Tax Roll.

(B) At the time of the adoption of the Initial Assessment Resolution, there shall be on file at the District's offices an assessment plat showing the area to be assessed, with construction and operational plans and specifications, and an estimate of the cost of the proposed service. These materials shall be open to public inspection.

SECTION 2.03. INITIAL ASSESSMENT ROLL.

(A) The Administrator shall prepare, or direct the preparation of, the initial Assessment Roll, which shall contain the following:

(1) A summary description of all Assessed Property conforming to the description contained on the Tax Roll.

(2) The name of the Owner of the Assessed Property.

(3) The amount of the Fire Protection and Emergency Rescue Assessments to be imposed against each such parcel of Assessed Property, which shall also indicate the amount of benefit to each such Assessed Property.

(4) If the Assessments are to be paid in installments, the number of annual installments in which the Assessments are divided.

(B) The initial Assessment Roll shall be retained by the Administrator and shall be open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Fire Protection and Emergency

Rescue Assessments for each parcel of property can be determined by use of a computer terminal available to the public.

SECTION 2.04. NOTICE BY PUBLICATION.

(A) Upon adoption of the Initial Assessment Resolution or completion of the initial Assessment Roll, whichever is later, the Administrator shall publish, or direct the publication of, once in a newspaper of general circulation within the District a notice stating that at a meeting of the Board on a certain day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the Board will hear objections of all interested persons to the Final Assessment Resolution which shall establish the rate of assessment and approve the aforementioned initial Assessment Roll. The publication shall be verified by the affidavit of the publisher and filed with the Secretary.

(B) The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include the following:

- (1) a geographic depiction of the property subject to the Fire Protection and Emergency Rescue Assessments;
- (2) a brief and general description of the Fire Protection and Emergency Rescue services, facilities, or programs to be provided and where additional information on such services, facilities, or programs is available;
- (3) the rate of assessment including a Maximum Assessment Rate, if one was adopted;
- (4) the procedure for objecting provided in Section 2.06 hereof;

(5) the method by which the Fire Protection and Emergency Rescue Assessments will be collected;

(6) a statement that the Initial Assessment Roll is available for inspection at the office of the Administrator and all interested persons may ascertain the amount to be assessed against a parcel of Assessed Property at the office of the Administrator;

(7) notification that the Initial Assessment Resolution was adopted; and

(8) date, time, and place of the hearing.

SECTION 2.05. NOTICE BY MAIL.

(A) In addition to the published notice required by Section 2.04, the Administrator shall provide notice, or direct the provision of notice, of the proposed Fire Protection and Emergency Rescue Assessments by first class mail to the Owner of each parcel of property subject to the Fire Protection and Emergency Rescue Assessments.

(B) Such notice shall include the following:

(1) the purpose of the Fire Protection and Emergency Rescue Assessments;

(2) the rate of assessment to be levied against each parcel of property, including a Maximum Assessment Rate;

(3) the unit of measurement applied to determine the Fire Protection and Emergency Rescue Assessments;

(4) the number of such units contained in each parcel of property;

(5) the total revenue to be collected by the Board from the Fire Protection and Emergency Rescue Assessments;

(6) a statement that failure to pay the Fire Protection and Emergency Rescue Assessments will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property;

(7) a statement that all affected Owners have a right to appear at the hearing and to file written objections with the Board within 20 days of the notice; and

(8) the date, time, and place of the hearing.

(C) The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each Owner at such address as is shown on the Tax Roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The Administrator shall provide proof of such notice by affidavit. Failure of the Owner to receive such notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Fire Protection and Emergency Rescue Assessments imposed by the Board pursuant to this Resolution.

SECTION 2.06. ADOPTION OF FINAL ASSESSMENT RESOLUTION.

(A) At the public hearing as noticed pursuant to Sections 2.04 and 2.05 hereof, or to which an adjournment or continuance may be taken by the Board, the Board shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the Board, adopt the Final Assessment Resolution which shall (1) confirm, modify, or repeal the Initial Assessment Resolution with such amendments, if any, as may be deemed appropriate by the Board; (2) establish the rate of assessment to be

imposed in the upcoming Fiscal Year; (3) approve the initial Assessment Roll, with such amendments as it deems just and right; and (4) determine the method of collection.

(B) A final Assessment Roll shall be filed with the vice chair of the Board and the Assessments shall stand confirmed and remain legal, valid, and binding first liens upon the Assessed Properties until paid.

(C) The adoption of the Final Assessment Resolution by the Board shall constitute a legislative determination that all parcels assessed derive a special benefit from the Fire Protection and Emergency Rescue services, facilities, or programs to be provided or constructed and a legislative determination that the Fire Protection and Emergency Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

(D) All written objections to the Final Assessment Resolution shall be filed with the Administrator at or before the time or adjourned time of such hearing. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which Fire Protection and Emergency Rescue Assessments are imposed or reimposed hereunder.

SECTION 2.07. EFFECT OF FINAL ASSESSMENT RESOLUTION.

(A) The Fire Protection and Emergency Rescue Assessments for the initial Fiscal Year shall be established upon adoption of the Final Assessment Resolution.

(B) The adoption of the Final 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 initial rate of assessment; the initial Assessment Roll;

and the levy and lien of the Fire Protection and Emergency Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from the date of the Board action on the Final Assessment Resolution.

(C) The initial Assessment Roll, as approved by the Final Assessment Resolution, shall be delivered to the Tax Collector, as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Fire Protection and Emergency Rescue Assessments, such other official as the Board by resolution shall designate.

SECTION 2.08. ANNUAL ADOPTION PROCEDURES.

(A) Annually, during the budget adoption process, the Board shall determine whether to impose Fire Protection and Emergency Rescue Assessments for the upcoming Fiscal Year. If the Board elects to reimpose Fire Protection and Emergency Rescue Assessments, the procedures in this Section 2.08 shall apply.

(B) The initial proceedings for the reimposition of annual Fire Protection and Emergency Rescue Assessments shall be the adoption of a Preliminary Rate Resolution by the Board which contains the following:

- (1) a brief and general description of the Fire Protection and Emergency Rescue services, facilities, or programs to be provided;
- (2) the Fire Protection and Emergency Rescue Assessed Cost to be assessed for the upcoming Fiscal Year;
- (3) the estimated assessment rate for the upcoming Fiscal Year;

(4) the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the Annual Rate Resolution for the upcoming Fiscal Year; and

(5) direction to the Administrator to (a) update the Assessment Roll, (b) provide notice by publication and first class mail to affected Owners in the event circumstances described in subsection (F) of this Section so require, and (c) directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the Board.

(C) At the public hearing established in the Preliminary Rate Resolution or to which an adjournment or continuance may be taken by the Board, the Board shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the Board, adopt the Annual Rate Resolution, which shall do the following:

(1) establish the rate of assessment to be imposed in the upcoming Fiscal Year; and

(2) approve the Assessment Roll for the upcoming Fiscal Year with such adjustments as the Board deems just and right. The Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Assessment Resolution, or any subsequent Preliminary Rate Resolution, together with modifications, if any, that are provided and confirmed in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

(D) Nothing herein shall preclude the Board from providing annual notification to all Owners of Assessed Property in the manner provided in Sections 2.04 and 2.05 hereof or any other method as provided by law.

(E) In the event the proposed Fire Protection and Emergency Rescue Assessments for any Fiscal Year exceed the rate set the previous fiscal year or the rate previously set by special act or county ordinance, whichever is more recent, by more than the average annual growth rate in Florida personal income over the last five (5) years, the Board will be required to call another referendum election as required under Chapter 191, Florida Statutes, and Chapters 97-340 and 2000-406, Laws of Florida.

(F) In the event (1) the purpose for which the Fire Protection and Emergency Rescue Assessments are imposed or the use of the revenue from the Fire Protection and Emergency Rescue Assessments are substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (2) Assessed Property is reclassified or the method of apportionment is revised or altered resulting in increased Fire Protection and Emergency Rescue Assessments from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, or (3) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice shall be provided by publication and first class mail to the Owners of such Assessed Property as provided by law. Such notice shall substantially conform with the notice requirements set forth in Sections 2.04 and 2.05 hereof and inform the Owner of the date, time, and place for the adoption of the Annual Rate Resolution. The failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Fire Protection Assessment imposed by the Board pursuant to this Resolution.

(G) As to any Assessed Property not included on an Assessment Roll approved by the adoption of the Final Assessment Resolution or a prior year's Annual Rate Resolution, the adoption of the succeeding Annual Rate Resolution shall be the final adjudication of the issues presented as to such Assessed Property (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 Protection and Emergency Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from the date of the Board action on the Annual Rate Resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any Fire Protection and Emergency Rescue Assessments not challenged within the required 30-day period for those Fire Protection and Emergency Rescue Assessments previously imposed against Assessed Property by the inclusion of the Assessed Property on an Assessment Roll approved in the Final Assessment Resolution or any subsequent Annual Rate Resolution.

(H) The Assessment Roll, as approved by the Annual Rate Resolution, shall be delivered to the Tax Collector as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 3.02 hereof is used to collect the Fire Protection and Emergency Rescue Assessments, such other official as the Board by resolution shall designate. If the Fire Protection and Emergency Rescue Assessments against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the Assessment Roll.

SECTION 2.09. LIEN OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS. Upon the adoption of the Assessment Roll, all Fire Protection and Emergency Rescue Assessments shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims until paid. The lien for Fire Protection and Emergency Rescue Assessments shall be deemed perfected upon the Board's adoption of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable. The lien for Fire Protection and Emergency Rescue Assessments 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. The lien for Fire Protection and Emergency Rescue Assessments collected under the alternative method of collection provided in Section 3.02 shall be deemed perfected upon the Board's adoption of the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable, and shall attach to the property on such date of adoption.

SECTION 2.10. REVISIONS TO FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS. If any Fire Protection and Emergency Rescue Assessment made under the provisions of this Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Board is satisfied that any such Fire Protection and Emergency Rescue Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Board has failed to include or omitted any property on the Assessment Roll, which property should have been so included, the Board

may take all necessary steps to impose a new Fire Protection and Emergency Rescue Assessments against any property benefited by the Fire Protection and Emergency Rescue Assessed Costs, following as nearly as may be practicable, the provisions of this Resolution and in case such second Fire Protection and Emergency Rescue Assessments are annulled, vacated, or set aside, the Board may obtain and impose other Fire Protection and Emergency Rescue Assessments until valid Fire Protection and Emergency Rescue Assessments are imposed.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Fire Protection and Emergency Rescue Assessments under the provisions of this Resolution shall not affect the validity of the same after the approval thereof, and any Fire Protection and Emergency Rescue Assessments as finally approved shall be competent and sufficient evidence that such Fire Protection and Emergency Rescue Assessments were duly levied, that the Fire Protection and Emergency Rescue Assessments were duly made and adopted, and that all other proceedings adequate to such Fire Protection and Emergency Rescue Assessments were duly had, taken, and performed as required by this Resolution; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, Administrator, Board, or their deputies or employees, shall operate to release or discharge any obligation for payment of Fire Protection and Emergency Rescue Assessments imposed by the Board under the provision of this Resolution.

(B) When it shall appear that any Fire Protection and Emergency Rescue Assessments should have been imposed under this Resolution against a parcel of property specially benefited by the provision of Fire Protection and Emergency Rescue services, facilities, or programs, but that such property was omitted from the Assessment Roll; or such property was erroneously assessed; or was not listed on the Tax Roll as an individual parcel of property as of the effective date of the Assessment Roll approved by the Annual Rate Resolution for any upcoming Fiscal Year, the Board may, upon provision of a notice by mail provided to the Owner of the omitted or erroneously assessed parcel in the manner and form provided in Section 2.05, impose the applicable Fire Protection and Emergency Rescue Assessments for the Fiscal Year in which such error or omission is discovered, in addition to the applicable Fire Protection and Emergency Rescue Assessments due for the prior two Fiscal Years. Such Fire Protection and Emergency Rescue Assessments shall constitute a lien against Assessed Property 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 prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be collected as provided in Article III hereof, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted or delinquent assessments.

(C) Prior to the delivery of the Assessment Roll to the Tax Collector in accordance with the Uniform Assessment Collection Act, the Administrator shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the Owner of any property subject to Fire Protection and Emergency Rescue Assessments, to reclassify property based upon presentation of competent and substantial

evidence, and correct any error in applying the Fire Protection and Emergency Rescue Assessments apportionment method to any particular parcel of property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the Fire Protection and Emergency Rescue Assessments imposed under the provisions of this Resolution. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the Administrator and not the Property Appraiser or Tax Collector.

(D) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the Tax Roll upon timely written request and direction of the Administrator.

SECTION 2.13. AUTHORIZATION FOR EXEMPTIONS.

(A) The Board, in its sole discretion, shall determine on an annual basis whether to provide exemptions from payment of the Fire Protection and Emergency Rescue Assessments.

(B) On an annual basis, the Board shall designate the funds available to provide any exemptions. The provision of an exemption in any one year shall in no way establish a right or entitlement to such exemption in any subsequent year and the provision of funds in any year may be limited to the extent funds are available and appropriated by the Board. Any funds designated for exemptions shall be paid by the Board from funds other than those generated by Fire Protection and Emergency Rescue Assessments.

(C) Any shortfall in expected Fire Protection and Emergency Rescue Assessment proceeds due to any exemption from payment of the Fire Protection and Emergency Rescue Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection and Emergency Rescue Assessments.

(D) In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection and Emergency Rescue Assessments imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of Fire Protection and Emergency Rescue Assessments upon each affected Tax Parcel in the amount of Fire Protection and Emergency Rescue Assessments that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

SECTION 2.14. INTERIM ASSESSMENTS.

(A) Interim Fire Protection and Emergency Rescue Assessments may be imposed against all property, for which a Building Permit or Certificate of Occupancy, at the discretion of the Board, is issued after adoption of the Annual Rate Resolution.

(B) The amount of interim Fire Protection and Emergency Rescue Assessments 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 Rate Resolution for the Fiscal Year for which the interim Fire Protection and Emergency Rescue Assessments are being imposed. Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year.

(C) In addition to the monthly rate, interim Fire Protection and Emergency Rescue Assessments may also include an estimate of the subsequent Fiscal Year's Fire Protection and Emergency Rescue Assessments. Issuance of the Building Permit or Certificate of Occupancy without the payment in full of the interim Fire Protection and Emergency Rescue Assessments shall not relieve the Owner of such property of the obligation of full payment. Any interim Fire Protection and Emergency Rescue Assessments not collected prior to the issuance of the Building Permit or Certificate of Occupancy, at the discretion of the Board, may be collected pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of this Resolution or by any other method authorized by law. Any interim Fire Protection and Emergency Rescue Assessments shall be deemed due and payable on the date the Building Permit or Certificate of Occupancy, at the discretion of the Board, was issued and shall constitute a lien against such property as of that date. Said lien shall be 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 and shall be deemed perfected upon the issuance of the Building Permit or Certificate of Occupancy, at the discretion of the Board.

(D) In the event the Board elects to collect the interim Fire Protection and Emergency Rescue Assessments at the time of Building Permit, the following procedures shall apply.

(1) In the event a Building Permit expires while the property is still vacant, and the applicant paid the interim Fire Protection and Emergency Rescue Assessments at the time the Building Permit was issued, the applicant may within 90 days of the expiration

of the Building Permit apply with the District for a refund of the interim Fire Protection and Emergency Rescue Assessments. Failure to timely apply for a refund of the interim Fire Protection and Emergency Rescue Assessments shall waive any right to a refund.

(2) The application for refund shall be filed with the Administrator and contain the following:

- (a) The name and address of the applicant;
- (b) The location of the property and the tax parcel identification number for the property which was the subject of the Building Permit;
- (c) The date the interim Fire Protection and Emergency Rescue Assessments were paid;
- (d) A copy of the receipt of payment for the interim Fire Protection and Emergency Rescue Assessments; and
- (e) The date the Building Permit was issued and the date of expiration.

(3) After verifying that the Building Permit has expired and that the property remains vacant with no Building, the Board shall refund the interim Fire Protection and Emergency Rescue Assessments paid for such Building.

(4) A Building Permit which is subsequently issued for a Building on the same property which was the subject of a refund shall pay the interim Fire Protection and Emergency Rescue Assessments as required by this Section 2.14.

ARTICLE III

COLLECTION AND USE OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS

SECTION 3.01. METHOD OF COLLECTION.

(A) Unless otherwise directed by the Board, the Fire Protection and Emergency Rescue Assessments shall be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act, and the Board shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this Resolution may be combined with any other hearing or notice required by the Uniform Assessment Collection Act or other provision of law.

(B) The amount of Fire Protection and Emergency Rescue Assessments to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, or program provided, (1) the collection method used in connection with the prior year's assessment did not employ the use of the uniform method of collection authorized by the Uniform Assessment Collection Act, (2) notice is provided to the Owner as required under the Uniform Assessment Collection Act, and (3) any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such Fire Protection and Emergency Rescue Assessments upon certification of a non-ad valorem roll to the Tax Collector by the Board.

SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION. In lieu of using the Uniform Assessment Collection Act, the Board may elect to collect the Fire Protection

and Emergency Rescue Assessments by any other method which is authorized by law or under the alternative collection method provided by this Section:

(A) The Board shall provide Fire Protection and Emergency Rescue Assessment bills by first class mail to the Owner of each affected parcel of property that is subject to the Fire Protection and Emergency Rescue Assessments. The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire Protection and Emergency Rescue Assessments, (2) a description of the unit of measurement used to determine the amount of the Fire Protection and Emergency Rescue Assessments, (3) the number of units contained within the parcel, (4) the total amount of the Fire Protection and Emergency Rescue Assessments imposed against the parcel for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Fire Protection and Emergency Rescue Assessments are due, and (7) a statement that the Fire Protection and Emergency Rescue Assessments constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

(B) A general notice of the lien resulting from imposition of the Fire Protection and Emergency Rescue Assessments shall be recorded in the Official Records of the Lee County, Florida. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records of Lee County, Florida.

(C) The Board shall have the right to foreclose and collect all delinquent Fire Protection and Emergency Rescue Assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. Fire Protection and Emergency Rescue

Assessments shall become delinquent if they are not paid within 30 days from the date payment was due, as identified in accordance with paragraph (A)(6) of this Section. The Board or its agent shall notify any property owner who is delinquent in payment of his or her Fire Protection and Emergency Rescue Assessments within 60 days from the date such assessments were due. Such notice shall state in effect that the Board or its agent will either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent Fire Protection and Emergency Rescue Assessments in a method now or hereafter provided by law for foreclosure of mortgages on real property, or (2) cause an amount equivalent to the delinquent Fire Protection and Emergency Rescue Assessments, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the Board may be the purchaser to the same extent as any Person. The Board or its agent may join in one foreclosure action the collection of Fire Protection and Emergency Rescue Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent Owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the Board and its agents, including reasonable attorney fees, in collection of such delinquent Fire Protection and Emergency Rescue Assessments and any other costs incurred by the Board as a result of such delinquent Fire Protection and Emergency Rescue Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) In lieu of foreclosure, any delinquent Fire Protection and Emergency Rescue Assessments and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the Owner in the manner required by the Uniform Assessment Collection Act and this Resolution, and (2) any existing lien of record on the affected parcel for the delinquent Fire Protection and Emergency Rescue Assessments is supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector.

(F) Notwithstanding the Board's use of an alternative method of collection, the Administrator shall have the same power and authority to correct errors and omissions as provided to him or her or other Board officials in Section 2.12 hereof.

(G) Any Board action required in the collection of Fire Protection and Emergency Rescue Assessments may be by resolution.

SECTION 3.03. GOVERNMENT PROPERTY.

(A) In the event Fire Protection and Emergency Rescue Assessments are imposed against Government Property, the Board shall provide Fire Protection and Emergency Rescue Assessment bills by first class mail to the Owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Fire Protection and Emergency Rescue Assessments, (2) a description of the unit of measurement used to determine the amount of the Fire Protection and Emergency Rescue Assessments, (3) the number of units contained within the parcel, (4) the total amount of the parcel's Fire Protection and Emergency Rescue Assessments for the appropriate period, (5) the location at which payment will be accepted,

and (6) the date on which the Fire Protection and Emergency Rescue Assessments are due.

(B) Fire Protection and Emergency Rescue Assessments imposed against Government Property shall be due on the same date as all other Fire Protection and Emergency Rescue Assessments and, if applicable, shall be subject to the same discounts for early payment.

(C) Fire Protection and Emergency Rescue Assessments shall become delinquent if it is not paid within 30 days from the date payment was due, as identified in paragraph (A)(6) of this Section. The Board shall notify the Owner of any Government Property that is delinquent in payment of its Fire Protection and Emergency Rescue Assessments within 60 days from the date such assessments were due. Such notice shall state that the Board will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent Owners of Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the Board, including reasonable attorney fees, in collection of such delinquent Fire Protection and Emergency Rescue Assessments and any other costs incurred by the Board as a result of such delinquent Fire Protection and Emergency Rescue Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(E) As an alternative to the foregoing, Fire Protection and Emergency Rescue Assessments imposed against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in periodic installments with a remedy of a mandamus action in the event of non-payment. The Board may contract for such billing services with any utility, whether or not such utility is owned by the Board.

ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. APPLICABILITY. This Resolution and the Board's authority to impose assessments pursuant hereto shall be applicable throughout the District.

SECTION 4.02. ALTERNATIVE METHOD.

(A) This Resolution shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This Resolution, being necessary for the welfare of the inhabitants of the District, shall be liberally construed to effect the purposes hereof.

(B) Nothing herein shall preclude the Board from directing and authorizing, by resolution, the combination with each other of (1) any supplemental or additional notice deemed proper, necessary, or convenient by the Board, (2) any notice required by this Resolution, or (3) any notice required by law, including the Uniform Assessment Collection Act.

SECTION 4.03. SEVERABILITY. The provisions of this Resolution are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Resolution shall not be affected thereby.

SECTION 4.04. EFFECTIVE DATE. This Resolution shall be in force and take effect immediately upon its passage and adoption.

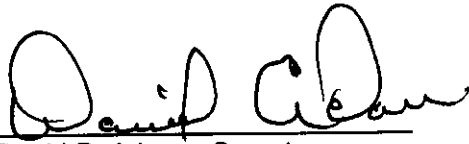
THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER SMITH
WHO MOVED ITS ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER
KRUSE. UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner David P. Adams	<u>AYE</u>
Commissioner Larry Becker	<u>AYE</u>
Commissioner Linda Carter	<u>AYE</u>
Commissioner Matt Smith	<u>AYE</u>
Commissioner Cathy Kruse	<u>AYE</u>

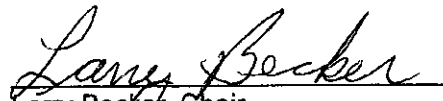
DULY PASSED AND ADOPTED on this 24th day of MARCH, 2015.

**BOARD OF COMMISSIONERS OF
THE LEHIGH FIRE CONTROL AND
RESCUE DISTRICT**

ATTEST:



David P. Adams, Secretary



Larry Becker, Chair