

Memorandum

MIAMI-DADE
COUNTY

Date: July 14, 2009

To: Honorable Chairman Dennis C. Moss and
Members, Board of County Commissioners

From: George M. Burgess
County Manager 

Subject: Fire Protection Special Assessment Ordinance

BPS
Agenda Item No. 5(A)

Recommendation

It is recommended that the Board approve the attached Fire Protection Special Assessment Ordinance which authorizes the imposition and collection of special assessments in the Miami-Dade Fire and Rescue Service District and establishes special assessment procedures which will govern the application and administration of fire protection special assessments on an ongoing basis.

Scope

This item impacts property owners within the Miami-Dade Fire Rescue District.

Fiscal Impact/Funding Source

This ordinance will allow for the Board of County Commissioners to impose a fire special assessment by passing a resolution setting the rates for various property classes within the Miami-Dade Fire Rescue District.

Track Record/Monitor

The Miami-Dade Fire Rescue Department, the Office of Strategic Business Management, the Property Appraiser and the Miami-Dade Finance Department, Tax Collector Division, will monitor this item.

Background

The most critical services provided by all local governments are those that protect the life and public safety of the residents of a community. It has become even more challenging lately due to state defined revenue limitations, voter approved increase to homestead and other tax exemptions, declining property values, and reduced collections of sales, gas and other taxes in the current economic environment.

As outlined in my detailed report to the Health and Public Safety Committee in July 2008, titled "Miami-Dade County Fire Rescue Department Current Financial Conditions, Future Fiscal Challenges and Impact of Municipalities Opting Out of the Fire District", annual operating funding for the Miami-Dade Fire Rescue District (MDFR) is provided almost solely from ad-valorem property taxes (more than 85% during the last five fiscal years), with the remainder coming from transport fees, fire plans processing and inspection fees, and miscellaneous sources. Unlike other fire departments in the county, MDFR

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cannot utilize traditional municipal revenue sources such as franchise fees, utility or sales taxes, or municipal revenue sharing, since these revenues are received directly by the thirty cities in the Fire Rescue District and allocated to the unincorporated municipal service area (UMSA) budget for UMSA residents.

In December 2008 I recommended that the County begin discussing the merits and the process of evaluating a non ad-valorem uniform special assessment method for providing fire protection services in the fire district. Fire assessment fees provide a cost effective and financially stable option of funding existing and future fire services in many communities. Non ad-valorem fire assessments have become commonplace throughout Florida with 16 counties and 27 municipalities in Broward alone having implemented fire assessment fees. We are also aware of at least two other fire departments within the County considering this option.

On January 29, 2009 the Board passed R-50-09, a resolution authorizing the County to contract with Government Services Group, Inc, to provide consulting services for development of a fire protection special assessment. On February 17, 2009 the Board passed R-109-09, a resolution of intent that authorized the use of the uniform method of tax collection for revenue associated with a fire protection special assessment

The attached ordinance outlines the procedural steps and notification required to impose a recurring annual fire assessment using the tax bill collection method. This ordinance merely establishes the process for imposing the fire assessment; it does not contain any fire assessment rates nor does it set the apportionment methodology. The methodology and rates are set by a separate resolution to be considered by the Board in July, after public hearing and approval on the second reading of the assessment ordinance. The initial assessment resolution will, among other things, briefly describe the Fire Assessment Program, the method of apportionment, set the initial fire assessment rates, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included in the initial assessment roll.

MDFR and the consultants have been working diligently to produce all of the necessary information related to development of the assessable fire protection budget and correct classification of all fire calls. MDFR conducted more than 3,000 field inspections of property to ensure accurate categorization of improvements for the proposed assessment roll. In addition, the consultant is working closely with the Property Appraiser and Tax Collector to meet their needs for proper formatting and other technical requirements to use the tax notice for collection purposes.

It is respectfully recommended that the Board approve the attached ordinance.


Assistant County Manager



MEMORANDUM

(Revised)

TO: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

DATE: June 2, 2009

FROM: 
R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 4 (B)

Please note any items checked.

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Mayor's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 4(B)
6-2-09

ORDINANCE NO. _____

ORDINANCE RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN MIAMI-DADE COUNTY; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS AGAINST PROPERTY WITHIN THE MIAMI-DADE FIRE AND RESCUE SERVICE DISTRICT; PROVIDING DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING FIRE PROTECTION SPECIAL ASSESSMENTS; PROVIDING THAT FIRE PROTECTION SPECIAL ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF ASSESSMENT ROLL; PROVIDING THAT THE LIEN FOR FIRE PROTECTION SPECIAL ASSESSMENTS UPON PERFECTION SHALL ATTACH TO THE PROPERTY ON THE PRIOR JANUARY 1 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 AND HARDSHIP ASSISTANCE; PROVIDING PROCEDURES FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS; PROVIDING A MECHANISM FOR THE IMPOSITION OF ASSESSMENTS ON GOVERNMENT PROPERTY; PROVIDING FOR THE REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS AND PROVIDING SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE

WHEREAS, Article VIII, Section 6, Florida Constitution, grants to the electors of Miami-Dade County power to adopt a home rule charter of government for Miami-Dade County, Florida, and provides that such charter may provide a method for establishing special taxing districts and other governmental units in Miami-Dade County from time to time; and

WHEREAS, the Home Rule Charter adopted by the electors of Miami-Dade County on May 21, 1957, provides that the Board of County Commissioners, as the legislative and governing body of Miami-Dade County, shall have the power to establish special purpose districts within which may be provided essential facilities and services, including fire protection and that all funds for such districts shall be provided by service charges, special assessments, or general tax levies within such districts only; and

WHEREAS, pursuant to the provisions of Article VIII, Section 6, Florida Constitution, as implemented by the Miami-Dade County Home Rule Charter, and Sections 125.01 and 166.021, Florida Statutes, the Board of County Commissioners has the authority to provide adequate, equitable and reasonable funding sources to insure the continued delivery of fire protection services, programs and facilities within the Miami-Dade Fire and Rescue Service District; and

WHEREAS, at the request of the County, an extensive analysis and review of the funding of fire protection services within the County has been completed by the County, with the specialized assistance of Government Services Group, Inc. and Nabors, Giblin & Nickerson, P.A.; and

WHEREAS, in addition to other alternative methods of collection available to the County, the Florida Legislature has provided procedures and a method for the collection of non-ad valorem special assessments on the same bill used for the collection of ad valorem taxes; and

WHEREAS, the County Commission has decided to implement a non-ad valorem assessment program to fund an annually designated amount of the fire protection services, facilities, and programs provided by the Miami-Dade Fire and Rescue Service District. This non-ad valorem assessment program is expected to become a recurring annual special assessment,

initially anticipated to be collected on the tax bill in November of 2009 and imposed against benefited property within the boundaries of the Miami-Dade Fire and Rescue Service District,

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:

ARTICLE I

INTRODUCTION

SECTION 1.01.¹ DEFINITIONS. As used in this Ordinance, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

“Annual Rate Resolution” means the resolution described in Section 2.08 hereof, establishing the rate at which a Fire Protection Special Assessment 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 a Fire Protection Special Assessment is imposed or reimposed.

“Assessed Property” means all parcels of property within the District identified on the Tax Roll and included on the Assessment Roll, that receive a special benefit from the delivery of the fire protection services, facilities and programs identified in the Initial Assessment Resolution or a subsequent Preliminary Rate Resolution.

“Assessment Roll” means the special assessment roll setting forth the annual Fire Protection Special Assessments approved by this Ordinance pursuant to Section 2.07 hereof or an Annual Rate Resolution adopted pursuant to Section 2.08 hereof.

¹ 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 Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

“Building” means any commercial, industrial, institutional or residential structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. When applicable, this term shall include the use of land in which lots or spaces are offered for use, rent or lease for the placement of mobile homes, travel trailers, or the like.

“Certificate of Occupancy” means the written certification issued by the County or municipality within the District that a Building is ready for occupancy or otherwise available for its intended use. It shall also pertain to or include Certificate of Use as that term is used in the South Florida Building Code. For the purposes of this Ordinance, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of Occupancy.

“Clerk” means the Clerk of the Circuit Court of the County, ex-officio Clerk of the County Commission, or his designee.

“County” means Miami-Dade County, Florida.

“County Commission” means the Board of County Commissioners of Miami-Dade County, Florida.

“County Mayor” means the head of the administrative branch of County government as set forth in Article 2, of the Miami-Dade County Home Rule Charter, or his or her designee.

“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 Special Assessments.

“Fire Protection Special Assessment” means a special assessment lawfully imposed by the County Commission against Assessed Property to fund all or any portion of the cost for 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 Special Assessment Ordinance” or “Ordinance” means this Fire Protection Special Assessment Ordinance.

“Fire Protection Assessed Cost” means the amount of cost determined by the County Commission to be collected through special assessments which are assessed in any Fiscal Year to fund all or a portion of the cost for the provision of fire protection services, facilities and programs which provide a special benefit to Assessed Property, and may include, but is not 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, premiums for insurance, or any claim, demand, obligation, judgment or settlement relating to personal injury, wrongful death, property damage, or workers compensation; (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 to provide fire protection services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Special 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 Special Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Special Assessments collected pursuant to Sections 3.01 or 3.02 herein; (N) a reasonable amount for contingency, other reserve requirements, and anticipated delinquencies and uncollectible Fire Protection Special Assessments; (O) 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 County Commission; (P) administrative support payments to the County for costs incurred in connection with the fire protection services, facilities, and programs of the District, and (Q) reimbursement to the County or any other Person for any monies advanced for any costs incurred by the County or such Person in connection with any of the foregoing components of Fire Protection Assessed Cost. Fire Protection Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development in the event the County also imposes an impact fee upon new growth or development for fire protection related capital improvements. The Fire Protection Assessed Cost shall also not include costs for the provision of emergency medical services by the District.

“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 County.

“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 school district, 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 Assessed Cost for which an assessment is to be made and for the imposition of a Fire Protection Special Assessment.

“Maximum Assessment Rate” means the highest rate of the Fire Protection Special Assessment established by the County Commission in an Initial Assessment Resolution or Preliminary Rate Resolution and confirmed by the County Commission in the Final Assessment Resolution or Annual Rate Resolution.

“Miami-Dade Fire and Rescue Service District” or the “District” means the special district created by Ordinance No. 80-86, as amended, pursuant to the authority granted in Article VIII, Section 11, Florida Constitution of 1885, as carried forward by Article VIII, Section 6, Florida Constitution (1968), and pursuant to the Miami-Dade County Home Rule Charter. The boundaries of this District, which may be amended from time-to-time, currently include all of Miami-Dade County, except the municipalities of Coral Gables, Miami, Miami Beach, Hialeah, and Key Biscayne. The District boundaries may change from year to year based upon the exercise of the municipal option provided in Section 18-29 of the Miami-Dade County Code and such changes shall be incorporated herein without the need to amend this Ordinance.

“Owner” shall mean the Person reflected as the owner or taxpayer 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 Special Assessments pursuant to an Annual Rate Resolution.

“Property Appraiser” means the Miami-Dade County Property Appraiser.

“Tax Collector” means the Miami-Dade 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 197.3631 through 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. GENERAL FINDINGS. It is hereby ascertained, determined, and declared that:

(A) Pursuant to Article VIII, Section 6, Florida Constitution (1968), which incorporates Article VIII, Section 11, Florida Constitution of 1885, the Miami-Dade County Home Rule Charter, and Sections 125.01 and 166.021, Florida Statutes, the County Commission has all powers of local self-government to perform municipal functions and to render municipal services, except when prohibited by general law that relates to Miami-Dade County and any other one or more counties, and such power of self-government may be exercised by the enactment of legislation in the form of County ordinances.

(B) The County Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose, except when expressly prohibited by general law that relates to Miami-Dade County and any other one or more counties, and the County Commission

may legislate on any subject matter on which the Florida Legislature may act, except those subjects inconsistent with Article VIII, Section 11 of the 1885 Florida Constitution, as carried forward by Article VII, Section 6(e), Florida Constitution (1968). The subject matter of the Article VIII, Section 11 Home Rule Amendment does not limit the County's ability to impose special assessments to fund fire protection services, facilities or programs.

(C) Pursuant to Article VIII, Section 11 of the Florida Constitution of 1885, as carried forward by Article VIII, Section 6(e), Florida Constitution (1968), and the implementing Miami-Dade County Home Rule Charter, the County Commission possesses the power and authority to provide County funds to the District derived from special assessments levied within the District.

(D) The purpose of this Ordinance is to: (1) authorize a procedure for the funding of fire protection services, facilities, or programs providing special benefit to property within the District; (2) provide procedures and standards for the imposition of Fire Protection Special Assessments under the general home rule powers of the County; and (3) legislatively determine the special benefit provided to Assessed Property from the provision of fire protection by the District under its consolidated fire protection program.

(E) The annual Fire Protection Special Assessments to be imposed pursuant to this Ordinance shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(F) The Fire Protection Assessments to be imposed using the procedures provided in this Ordinance are imposed by the County Commission, not the Clerk, the Property Appraiser or the Tax Collector. The duties of the Clerk, Property Appraiser, and Tax Collector under the provisions of this Ordinance and the Uniform Assessment Collection Act are ministerial.

SECTION 1.03. SPECIAL PURPOSE DISTRICT FUNDING ALTERNATIVES. It is hereby ascertained, determined and declared that:

(A) Section 1.01 (a)(11), of the Miami-Dade County Home Rule Charter, authorizes the creation of special purpose districts by ordinance to provide fire protection and other essential services and facilities that are to be funded through service charges, special assessments, or general tax levies within such districts only. The Miami-Dade Fire and Rescue Service District was created by ordinance pursuant to this charter authority.

(B) Article VII, Section 9(b), Florida Constitution (1968), requires that any ad valorem taxation millage authorized for a special district be voter-approved. The creation of the District was approved by a majority vote of the citizens of the County in a special election held on September 9, 1980.

(C) The Miami-Dade Fire and Rescue Service District was created to provide a fair, equitable and uniform mechanism for the delivery and funding of fire protection and rescue services and in recognition of the mandate of Article VIII, Section 1(h), Florida Constitution (1968), requiring that county services funded from countywide ad valorem taxes provide real and substantial benefit to property situate within municipalities.

(D) In recognition of the foregoing, it is hereby legislatively determined and declared that a primary purpose of the referendum question creating the Miami-Dade Fire and Rescue Service District was to comply with constitutionally mandated elector approval of a special district ad valorem millage levy. The elector approval of an ad valorem levy not in excess of 3 mills ensures its availability for funding fire protection and rescue services and does not limit the availability of all alternative funding sources available for special districts authorized in the

Miami-Dade County Home Rule Charter, including services charges, special assessments and general tax levies.

(E) It is the intent of the County Commission to create and authorize the imposition of Fire Protection Special Assessments as an additional available funding mechanism to provide essential fire protection services, facilities and programs from funding derived solely from within the boundaries of the District.

SECTION 1.04. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT. It is hereby ascertained, determined and declared that the fire protection services, facilities, and programs of the District provide a special benefit to property within the District based upon the following legislative determinations:

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

(B) The fire protection and first responder services of the District under its existing consolidated fire protection program enhance and strengthen the relationship between such services and the use and enjoyment of Buildings on improved parcels of property within the District, the market perception of the area and, ultimately, the property values within the assessable area.

(C) As a consequence of such consolidated fire protection program, substantially all of the annual fire protection budget attributable to the benefitted categories of property within the District which may receive fire protection services, a portion of which is funded from assessment proceeds, will be required to meet anticipated demand for fire protection.

ARTICLE II

ANNUAL FIRE PROTECTION SPECIAL ASSESSMENTS

SECTION 2.01. GENERAL AUTHORITY.

(A) The County Commission is hereby authorized to impose an annual Fire Protection Special Assessment to fund all or a portion of the Fire Protection Assessed Cost upon benefitted property at a rate of assessment based on the special benefit accruing to such property from the District's provision of fire protection services, facilities, and programs. All Fire Protection Special Assessments shall be imposed in accordance with the procedures set forth in this Ordinance.

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

SECTION 2.02. IMPOSITION PROCEEDINGS. The initial proceeding for the imposition of a Fire Protection Assessment shall be the adoption of an Initial Assessment Resolution by the County Commission, (1) containing a brief and general description of the fire protection services, facilities, or programs to be provided, (2) determining the Fire Protection

Assessed Cost to be assessed, (3) describing the method of apportioning the Fire Protection Assessed Cost and the computation of the Fire Protection Assessment for specific properties, (4) establishing an estimated assessment rate for the applicable Fiscal Year, (5) establishing a Maximum Assessment Rate, if desired by the County Commission, and (6) directing the County Mayor or Property Appraiser, as appropriate, and the Clerk to: (a) prepare the preliminary Assessment Roll, as required by Section 2.03 hereof, (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.

SECTION 2.03. PRELIMINARY ASSESSMENT ROLL.

(A) Prior to the imposition or reimposition of the annual Fire Protection Special Assessment, the County Mayor shall cause the preparation of a preliminary Assessment Roll, which shall contain the following:

(1) A summary description of all Assessed Property within the District 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 Special Assessment to be imposed against each such parcel of Assessed Property.

(B) The preliminary Assessment Roll shall be retained by the Clerk and shall be available for public inspection. The foregoing shall not be construed to require any Assessment Roll to be in printed form if the amount of the Fire Protection Special Assessment for each parcel of property can be determined by use of a computer terminal available for use by the public.

SECTION 2.04. NOTICE BY PUBLICATION.

(A) Upon completion of the preliminary Assessment Roll, the Clerk shall publish, or direct publication in a newspaper of general circulation within the County, a notice stating that at a meeting of the County Commission on a designated day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the County Commission will hear and consider objections of all interested persons to the adoption of the Final Assessment Resolution, which shall establish the rate of assessment and approve or modify the aforementioned preliminary Assessment Roll.

(B) The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act and all applicable County ordinances. Such notice shall include: (1) a geographic depiction of the property subject to the Fire Protection Special Assessment; (2) a brief and general description of the fire protection services, facilities and programs to be provided; (3) the rate of assessment, including a Maximum Assessment Rate in the event one was adopted; (4) the procedure for objecting provided in Section 2.06 hereof; (5) the method by which the Fire Protection Special Assessment will be collected; and (6) a statement that the preliminary Assessment Roll is available for inspection at the office of the Clerk and all interested persons may ascertain the amount to be assessed against a parcel of Assessed Property at the office of the Clerk.

SECTION 2.05. NOTICE BY MAIL.

(A) In addition to the published notice required by Section 2.04, the County Mayor shall cause notice of the proposed Fire Protection Special Assessment by first class mail to the Owner of each parcel of property subject to the Fire Protection Special Assessment.

(B) Such notice shall include: (1) the purpose of the Fire Protection Special Assessment; (2) the rate of assessment to be levied against each parcel of property, including a Maximum Assessment Rate in the event one was adopted; (3) the unit of measurement applied to determine the Fire Protection Special Assessment; (4) the number of such units contained in each parcel of property; (5) the total revenue to be collected by the County from the Fire Protection Special Assessment; (6) a statement that failure to pay the Fire Protection Special Assessment 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 public hearing and to file written objections with the Clerk within 20 days of the notice; and (8) the date, time, and place of the public 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 United States Postal Service. The County Mayor may 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 Special Assessment imposed by the County Commission pursuant to the authority of this Ordinance.

SECTION 2.06. ADOPTION OF FINAL ASSESSMENT RESOLUTION.

(A) At the public hearing noticed pursuant to Sections 2.04 and 2.05 hereof, or to which an adjournment or continuance may be taken by the County Commission, the County Commission shall receive any written or oral objections of interested persons and may then, or at any subsequent meeting of the County Commission, 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 County Commission; (2) establish the rate of assessment to be imposed in the upcoming Fiscal Year; (3) establish a Maximum Assessment Rate that may be imposed in the event such rate was adopted; (4) approve the preliminary Assessment Roll, with such amendments as it deems just; and (5) determine the method of collection.

(B) The adoption of the Final Assessment Resolution by the County Commission shall constitute a legislative determination that all parcels assessed derive a special benefit from the fire protection services, facilities, and programs to be provided and a legislative determination that the Fire Protection Special Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

(C) All objections to the imposition of Fire Protection Special Assessments shall be made in writing and filed with the Clerk at or before the conclusion of such hearing or orally presented at such hearing. The Final Assessment Resolution shall constitute the Annual Rate Resolution for the initial Fiscal Year in which Fire Protection Assessments are imposed or reimposed hereunder.

SECTION 2.07. EFFECT OF FINAL ASSESSMENT RESOLUTION.

(A) The Fire Protection Assessments for the initial Fiscal Year shall be established upon adoption of the Final Assessment Resolution. 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 Maximum Assessment Rate, if any; the preliminary Assessment Roll; and the levy and lien of the Fire Protection

Assessments). Any objection to or appeal of the actions of the County Commission herein taken to secure relief must be commenced in a court of competent jurisdiction within 20 days from the date of the County Commission action on the Final Assessment Resolution.

(B) The preliminary 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 Assessments, such other official as the County Commission by resolution shall designate.

SECTION 2.08. ANNUAL ADOPTION PROCEDURES.

(A) Annually, during the budget adoption process, the County Commission shall determine whether to impose the Fire Protection Special Assessment for the upcoming Fiscal Year. If the County Commission elects to reimpose the Fire Protection Special Assessment, the procedures in this Section 2.08 shall be followed.

(B) The initial proceedings for the reimposition of an annual Fire Protection Assessment shall be the adoption of a Preliminary Rate Resolution by the County Commission (1) containing a brief and general description of the fire protection services, facilities, or programs to be provided; (2) determining the Fire Protection Assessed Cost to be assessed for the upcoming Fiscal Year; (3) establishing the estimated assessment rate for the upcoming Fiscal Year; (4) establishing or increasing a Maximum Assessment Rate, if desired by the County Commission; (5) authorizing 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 (6) directing the County Mayor 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 County.

(C) At the public hearing established in the Preliminary Rate Resolution or to which an adjournment or continuance may be taken by the County Commission, the County Commission shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the County Commission, adopt the Annual Rate Resolution, which shall (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 County Commission 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 County Commission 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) The County Commission may establish or increase a Maximum Assessment Rate in an Initial Assessment Resolution or Preliminary Rate Resolution and confirm such Maximum Assessment Rate in the Annual Rate Resolution in the event notice of such Maximum Rate Assessment has been included in the notices required by Section 2.04 and 2.05 hereof.

(F) In the event (1) the proposed Fire Protection Special Assessment for any Fiscal Year exceeds the rates of assessment adopted by the County Commission including a Maximum Assessment Rate, if any, that were provided in the notices previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (2) the purpose for which the Fire

Protection Special Assessment is imposed or the use of the revenue from the Fire Protection Special Assessment is substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, (3) Assessed Property is reclassified or the method of apportionment is revised or altered resulting in an increased Fire Protection Special Assessment from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 2.04 and 2.05 hereof, or (4) 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 Special Assessment imposed by the County Commission pursuant to this Ordinance.

(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 establishment or increase of a Maximum Assessment Rate, the Assessment Roll, and the levy and lien of the Fire Protection Assessments). Any objection to or appeal of the actions of the County Commission taken to secure relief must be commenced in a court of competent jurisdiction within 20 days from the date of the County

Commission action on the Annual Rate Resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any Fire Protection Special Assessment not challenged within the specified 20-day period for those Fire Protection Special 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 Special Assessments, such other official as the County Commission by resolution shall designate. If the Fire Protection Assessment 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 SPECIAL ASSESSMENTS. Upon the adoption of the Assessment Roll, the Fire Protection Special Assessment shall constitute a lien against each parcel of 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 and subsequent liens, mortgages, titles, and claims, until paid. The lien for a Fire Protection Special Assessment shall be deemed perfected upon adoption of either the Final Assessment Resolution or the Annual Rate Resolution, whichever is applicable. The lien for a Fire Protection Special 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. The lien for a Fire Protection Special Assessment collected under the alternative method of collection provided in Section 3.02 hereof shall be deemed perfected upon adoption of either 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 SPECIAL ASSESSMENTS. If any Fire Protection Special Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated, or set aside by the judgment of any court of competent jurisdiction, or if the County Commission is satisfied that any such Fire Protection Special Assessment is so irregular or defective that the same cannot be enforced or collected, or if the County Commission has omitted any property on the Assessment Roll which property should have been so included, the County Commission may take all necessary steps either to impose or to reassess a new Fire Protection Special Assessment against any property benefited by the facilities, services and programs funded from the Fire Protection Assessed Costs, following as nearly as may be practicable, the provisions of this Ordinance. If such second or new Fire Protection Special Assessment is annulled, vacated, or set aside, the County Commission may amend, revise and impose other Fire Protection Special Assessments until a valid Fire Protection Special Assessment is imposed. Any County Commission action required to impose Fire Protection Special Assessments in accordance with the procedures herein, may be by resolution.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Fire Protection Special Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Fire Protection Special Assessment as finally approved shall be competent and sufficient evidence that such Fire Protection Special Assessment was duly made, adopted, and levied, and that all other proceedings adequate to such Fire Protection Special Assessment were duly had, taken, and performed as required by this Ordinance; 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, County Mayor or designee, Clerk, County Commission, or their deputies or employees, shall operate to release or discharge any obligation for payment of a Fire Protection Special Assessment imposed by the County Commission under the provisions of this Ordinance.

(B) When it shall appear that any Fire Protection Special Assessment should have been imposed under this Ordinance against a parcel of property specially benefited by the provision of fire protection services, facilities, or programs, but that such property was omitted from the Assessment Roll 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 Final Assessment Resolution for the first Fiscal Year, or the Annual Rate Resolution for any subsequent Fiscal Year, the County Commission 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 hereof, impose the applicable Fire Protection Special Assessment for the Fiscal Year in which such error or omission is discovered, in addition to the applicable Fire Protection Special Assessment due for each of the prior three Fiscal Years. Such Fire Protection Special Assessment shall constitute a lien against the 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 and subsequent liens, mortgages, titles, and claims in and to or against the real property involved, shall be collected as herein provided, and shall be deemed perfected on the date of adoption of the resolution imposing the corrected assessments.

(C) Prior to the delivery of the Assessment Roll to the Tax Collector in accordance with the Uniform Assessment Collection Act, the County Mayor shall have the authority at any time, upon his or her own initiative, or in response to a timely filed objection from the Owner of any property subject to a Fire Protection Special Assessment, to reclassify property based upon presentation of competent and substantial evidence or correct any error in applying the Fire Protection Special Assessment apportionment methodology to any particular parcel of property, unless notice pursuant to the Uniform Assessment Collection Act is required. Any such correction shall be considered valid *ab initio* and shall in no way affect the enforcement of the Fire Protection Special Assessment imposed under the provisions of this Ordinance. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the County Mayor or his designee.

(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 County Mayor.

SECTION 2.13. INTERIM ASSESSMENTS.

(A) An interim Fire Protection Special Assessment shall be imposed against all property for which a Certificate of Occupancy is issued either after the January 1 taxing date or the adoption of the Annual Rate Resolution.

(B) The amount of the interim Fire Protection Special Assessment shall be calculated upon a monthly rate or portion thereof, 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 Special Assessment is being imposed, calculated from the date a

Certificate of Occupancy has been issued. Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. A credit shall be granted against the interim Fire Protection Special Assessment for any Fire Protection Special Assessment paid for the same property for the same time period. In addition to the monthly rate, the interim Fire Protection Special Assessment shall also include, if appropriate, an amount based upon an estimate of the subsequent Fiscal Year's Fire Protection Special Assessment.

(C) For building permits issued after the effective date of this ordinance, no Certificate of Occupancy shall be issued until full payment of the interim Fire Protection Special Assessment is received by the County. Issuance of a Certificate of Occupancy by mistake or inadvertence, and without the payment in full of the interim Fire Protection Special Assessment, shall not relieve the Owner of such property from the obligation of full payment. Any interim Fire Protection Special Assessment not collected prior to the issuance of a Certificate of Occupancy may be collected pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of this Ordinance, under the alternative collection method provided in Section 3.02 of this Ordinance, or by any other method authorized by law. In accordance with this provision, such interim Fire Protection Special Assessment shall be deemed due and payable on the date the Certificate of Occupancy 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 Certificate of Occupancy.

SECTION 2.14. AUTHORIZATION FOR EXEMPTIONS AND HARDSHIP ASSISTANCE.

(A) The County Commission, in its sole discretion, may determine on an annual basis whether to provide exemptions from payment of the Fire Protection Special Assessment for Government Property or Institutional Property whose use wholly or partially is exempt from ad valorem taxation under Florida law. Any County Commission action required to provide for any such exemptions may be by resolution.

(B) The County Commission, in its sole discretion, may determine on an annual basis whether to provide a program of hardship assistance to County residents who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of the Fire Protection Special Assessments. Any County Commission action required to provide for any such hardship assistance may be by resolution.

(C) On an annual basis, the County Commission shall designate the District funds available to provide any exemptions or hardship assistance. The provision of exemptions or hardship assistance in any one year shall in no way establish a right or entitlement to such exemptions or assistance in any subsequent year and the provision of District funds in any year may be limited to the extent funds are available and appropriated by the County Commission. Any funds designated for exemptions or hardship assistance shall be paid by the District from funds other than those generated by the Fire Protection Special Assessment.

(D) Any shortfall in the expected Fire Protection Special Assessment proceeds due to any hardship assistance or exemption from payment of the Fire Protection Special Assessments required by law or authorized by the County Commission shall be offset by any legally available District funds, or combination of such District funds, and shall not be paid for by proceeds or

funds derived from the Fire Protection Special Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the County Commission is improper or otherwise adversely affects the validity of the Fire Protection Special Assessment imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Special Assessment upon each effected parcel in the amount of the Fire Protection Special Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such parcel by the County Commission.

ARTICLE III

COLLECTION AND USE OF FIRE PROTECTION SPECIAL ASSESSMENTS

SECTION 3.01. METHOD OF COLLECTION.

(A) Unless otherwise directed by the County Commission, the Fire Protection Special Assessments, except for those assessments imposed against Government Property and interim assessments, shall be collected using the tax bill collection method provided in the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

(B) The amount of a Fire Protection Special Assessment to be collected using the tax bill collection method pursuant to the Uniform Assessment Collection Act, 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 that: (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 Special Assessment upon certification by the County of a non-ad valorem roll containing such special assessment to the Tax Collector.

SECTION 3.02. ALTERNATIVE METHOD OF COLLECTION. In lieu of utilizing the Uniform Assessment Collection Act, the County may elect to collect Fire Protection Special Assessments by any other method that is authorized by law or under the alternative collection method provided by this Section:

(A) The County shall provide Fire Protection Special Assessment bills by first class mail to the Owner of each affected parcel of property. The bill or accompanying explanatory material shall include: (1) a brief explanation of the Fire Protection Special Assessment; (2) a description of the unit of measurement used to determine the amount of the Fire Protection Special Assessment; (3) the number of units contained within the parcel; (4) the total amount of the Fire Protection Special Assessment 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 Special Assessment is due; and (7) a statement that the Fire Protection Special Assessment constitutes 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 Special Assessments shall be recorded in the official records of the County. Nothing herein shall be construed to require that individual liens or releases be filed in the official records.

(C) The County shall have the right to foreclose and collect all delinquent Fire Protection Special 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. A Fire Protection Special Assessment shall become delinquent if it is not paid within 30 days from the date it or any authorized installment is due. The County or its agent shall notify any property owner who is delinquent in payment of the Fire Protection Special Assessment within 60 days from the date such assessment was due. Such notice shall indicate that the County or its agent will either (1) initiate a foreclosure action or suit in equity and cause foreclosure against the property subject to a delinquent Fire Protection Special Assessment 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 Special Assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on a subsequent year's tax bill.

(D) All costs, fees and expenses, including reasonable attorney's 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 County may be the purchaser to the same extent as any Person. The County or its agent may join in one foreclosure action the collection of Fire Protection Special Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent Owners whose property is foreclosed in a single action shall be liable for an apportioned amount of reasonable costs and expenses incurred by the County and its agents, including reasonable attorney's fees, in collection of such delinquent Fire Protection Special Assessments and any other costs incurred by the County as a result of such delinquent Fire Protection Special Assessments. 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 Special Assessment 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 Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Fire Protection Special Assessment is supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector.

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

(G) Any County Commission action required in the collection of Fire Protection Special Assessments may be by resolution.

SECTION 3.03. GOVERNMENT PROPERTY.

(A) If Fire Protection Special Assessments are imposed against Government Property, the County shall provide Fire Protection Special 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 Special Assessment; (2) a description of the unit of measurement used to determine the amount of the Fire Protection Special Assessment; (3) the number of units contained within the parcel; (4) the total amount of the parcel's Fire Protection Special Assessment for the appropriate period; (5) the location at which payment will be accepted; and (6) the date on which the Fire Protection Special Assessment is due. If Fire Protection Special Assessments are imposed against Government Property, such assessments shall not be collected by the tax bill collection method authorized by the Uniform Assessment Collection Act.

(B) Fire Protection Special Assessments imposed against Government Property shall be due on the same date as all other Fire Protection Special Assessments.

(C) A Fire Protection Special Assessment imposed against Government Property shall become delinquent if it is not paid within 30 days from the date it or any authorized installment is due. The County shall notify the Owner of any Government Property that is delinquent in payment of its Fire Protection Special Assessment, within 60 days from the date such assessment was due. Such notice shall state that if the Fire Protection Special Assessment is not paid, the County will initiate a mandamus or other appropriate judicial action to compel payment.

(D) All costs, fees and expenses, including reasonable attorney's 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 County, including reasonable attorney's fees, in collection of such delinquent Fire Protection Special Assessments and any other costs incurred by the County as a result of such delinquent Fire Protection Special 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, a Fire Protection Special Assessment imposed against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in periodic installments with the remedy of a mandamus action in the event of non-payment or as part of the tax bill generated for such government property if it is non-exempt from ad valorem taxation. The County Commission may contract for such billing services with any utility, whether or not such utility is owned by the County.

ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. APPLICABILITY. This Ordinance and the County's authority to impose Fire Protection Special Assessments pursuant hereto shall be applicable throughout the District.

SECTION 4.02. ALTERNATIVE METHOD.

(A) This Ordinance 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 Ordinance, being necessary for the welfare of the inhabitants of the District, shall be liberally construed to effectuate the purposes hereof.

(B) Nothing herein shall preclude the County Commission from directing and authorizing singularly or in combination with each other: (1) any supplemental or additional notice deemed proper, necessary, or convenient, (2) any notice required by this Ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.

SECTION 4.03. SEVERABILITY. The provisions of this Ordinance 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 Ordinance shall not be affected thereby.

SECTION 4.04. FILING. A duly certified copy of this Ordinance shall be filed in the Office of the Clerk of the Circuit Court of Miami-Dade County, Florida, and recorded in the appropriate book of records.

SECTION 4.05. INCLUSION IN THE CODE. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of Miami-Dade County, Florida. The sections of this ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section," "article," or other appropriate word.

SECTION 4.06. EFFECTIVE DATE. The provisions of this Ordinance shall become effective 10 days after the date of enactment, unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by the County Commission.

SECTION 4.07. ABSENCE OF SUNSET PROVISION. This Ordinance does not contain a sunset provision.

SECTION 4.08. REPEAL OF INCONSISTENT PROVISIONS. Any ordinance or resolution or portions thereof which are inconsistent with the provisions hereof are hereby repealed by this Ordinance.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency:

Handwritten signature of the County Attorney, appearing to be "RAC", written over a horizontal line.

Prepared by:

James K. Kracht