

TERRILL L. HILL
MAYOR - COMMISSIONER

MARY LAWSON BROWN
VICE MAYOR - COMMISSIONER

RUFUS J. BOROM
COMMISSIONER

JUSTIN R. CAMPBELL
COMMISSIONER

JAMES NORWOOD, JR.
COMMISSIONER



CITY of Palatka
FLORIDA

Regular meeting 2nd and 4th Thursdays each month at 6:00 p.m.

TERRY K. SUGGS
CITY MANAGER

BETSY JORDAN DRIGGERS
CITY CLERK

MATTHEW D. REYNOLDS
FINANCE DIRECTOR

JAMES A. GRIFFITH
INTERIM CHIEF OF POLICE

MICHAEL LAMBERT
CHIEF FIRE DEPT.

DONALD E. HOLMES
CITY ATTORNEY

August 4, 2015

**TO COMMISSIONERS: MARY LAWSON BROWN, RUFUS BOROM,
JUSTIN CAMPBELL AND JAMES NORWOOD, Jr.:**

You are hereby notified that a Discussion Forum of the Palatka City Commission is called to be held on Thursday, August 6, 2015, at the regular meeting place of the Palatka City Commission, Palatka City Hall, 201 N. 2nd Street, Palatka, Florida, to commence at 4:30 p.m.

The purpose of the discussion forum is to hold discussion concerning the proposed adoption of a Fire Assessment Fee, which is the subject of a public hearing to be held during the regular Palatka City Commission meeting (Agenda Item #5) on August 6, 2015, said Regular meeting to commence at 6:00 p.m.

/s/ Terrill L. Hill

Terrill L. Hill, MAYOR

We acknowledge receipt of a copy of the foregoing notice of a Workshop meeting on the 4th day of August, 2015.

/s/ Mary Lawson Brown

COMMISSIONER

/s/ Justin Campbell

COMMISSIONER

/s/ James Norwood, Jr.

COMMISSIONER

/s/ Rufus Borom

COMMISSIONER

PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS MEETING SHOULD CONTACT THE CITY CLERK'S OFFICE AT 329-0100 AT LEAST 24 HOURS IN ADVANCE TO REQUEST ACCOMMODATIONS.

*Agenda
Item*

5



CITY COMMISSION AGENDA ITEM

SUBJECT:

PUBLIC HEARING - Adoption of Fire Service Assessment

***a. ORDINANCE 2015-14 adopting a Fire Service Assessment - 2nd Reading, Adopt**

***b. ANNUAL ASSESSMENT RESOLUTION - Adopt**

***c. NOTE RESOLUTION - Adopt**

SUMMARY:

On July 9, 2015 during regular session the Commission adopted a Directory Resolution, which authorized the initiation of the process necessary for the City Commission to ultimately impose and collect a special assessment to fund fire protection services, and as since directed:

(1) the published notice of public hearing scheduled for August 6 appeared in the newspaper on July 16 (Ad Copy Attached)

(2) the City made available the preliminary Assessment Roll showing the Assessment for each and every tax parcel in the City on its website as of July 16; this interactive search engine on our website allows research by parcel ID number, owner name, and parcel address (this was an anticipated separate cost item for this service which was provided by our assessment consulting team through ENNEAD LLC, the search engine can be used throughout the process to update and communicate effectively; access can even be done on a smartphone, or the public can come to the City Clerk's offices to review during business hours), and

(3) the Assessment Ordinance has been prepared, and reviewed by staff and counsel. That ordinance follows this summary and has been duly advertised for first and second readings (ad copy attached).

The Assessment Ordinance is procedural in nature. Tonight, following a public hearing on the matter, the City will consider passage of the ordinance on second reading. This can only be done following the public hearing. The Commission passed this ordinance on first reading on July 23, 2015.

Mark Lawson, Esquire, the City's consultant, recommends the following "Next steps:"

- Consideration of any written comments, and comments made at public hearing on August 6;
- After public hearing the Commission can consider the ordinance and an annual assessment resolution at that meeting or subsequently.

Because there are two matters being subjected to public comment – the second reading of the procedural Fire Service Assessment Ordinance, and the Annual Assessment Resolution which will adopt this supplemental and alternative means to fund a large portion of our City's fire service budget, it is acceptable to simply have the public hearing on both at the same time because of the obviously similar subject matter.

Following 2nd Reading and adoption of the Fire Service Assessment Ordinance, which is being considered as a part of the public hearing duly advertised for that purpose on August 6, the Commission is scheduled to consider the following resolutions:

Annual Assessment Resolution - This resolution provides for the imposition of assessments, utilizing the "Simplified Fire" apportionment method approach, sets the rate of assessment, and provides for directions concerning the collection of assessments. The rates shown are what have been on the City's website for the last few weeks.

Note Resolution - the "note" is the Series 2015 Note to be issued and any outstanding "Additional Notes," which will ultimately fund the "Project." The "Project" means the acquisition and/or construction of capital improvements and equipment for the City's fire protection services including, without limitation, the construction of fire stations and the acquisition of equipment necessary for the suppression of and from fires but not limited to, fire engines or trucks, which are permitted to be funded with the proceeds of any Notes issued. This is necessary and done to make sure the City can in fact use the Fire Service Assessment proceeds to fund capital and equipment. The only source of revenue to be pledged will be the Fire Service Assessment proceeds. The actual issuance of any debt, of course, will only be done at a future date upon further review of the City Commission and after the ability to use these proceeds has been properly confirmed with finality.

Assuming adoption of the ordinance and these two resolutions after public comment, then going forward the City will work to validate the program and its revenue source over the next several weeks, and then direct bill the assessments later this fall. No amounts or payments will be due until in October or November, and separate bills are to be sent to every property owner affected, and only then will the amounts become due. The City staff and attorney will continue to work with the Simplified Fire professionals and consultants to implement the directions of the Commission contained in these documents, and advise the City Commission as to progress. The City will keep the website feature up and update it as this process progresses, as well.

RECOMMENDED ACTION:

Conduct the second reading of the assessment ordinance for adoption, following the public hearing on August 6th.

Suggested motion: 'Move to pass FIRE SERVICE ASSESSMENT ORDINANCE on 2nd reading for adoption.'

Following adoption of the Ordinance, the City Commission should consider adoption of the Annual Assessment Resolution and Note Resolution, in that order.

ATTACHMENTS:

Description	Type
<input type="checkbox"/> Ordinance	Ordinance
<input type="checkbox"/> Advertisements	Backup Material
<input type="checkbox"/> Advertisements	Backup Material
<input type="checkbox"/> Annual Assessment Resolution	Resolution
<input type="checkbox"/> Note Resolution	Resolution

REVIEWERS:

Department	Reviewer	Action	Date
City Clerk	Driggers, Betsy	Approved	7/24/2015 - 4:03 PM
City Clerk	Driggers, Betsy	Approved	7/24/2015 - 4:03 PM
City Manager	Suggs, Terry	Approved	7/28/2015 - 9:22 AM

*Agenda
Item*

5a

CITY OF PALATKA, FLORIDA

**FIRE SERVICE ASSESSMENT ORDINANCE RELATED
TO THE PROVISION AND FUNDING OF FIRE PROTECTION
SERVICES, FACILITIES AND PROGRAMS**

**FIRST READING JULY 23, 2015
SECOND READING AND ADOPTION AUGUST 6, 2015**

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ORDINANCE NO. 15 - 14

AN ORDINANCE OF THE CITY OF PALATKA, FLORIDA, RELATING TO THE PROVISION AND FUNDING OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF PALATKA, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE SERVICE ASSESSMENTS AGAINST PROPERTY THROUGHOUT THE CITY; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING THAT FIRE SERVICE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY 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 ISSUANCE OF OBLIGATIONS SECURED BY ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE CITY; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF PALATKA, FLORIDA:

ARTICLE I

INTRODUCTION

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

“Annual Assessment Resolution” means the resolution described in Article II hereof, establishing the rate at which an Assessment for a specific Fiscal Year will be

computed; and the adoption of which, after a duly noticed public hearing, shall be the final proceeding for the imposition of assessments related to the provision and funding of fire protection services, facilities and programs.

“Assessed Property” means all Tax Parcels of land included in the Fire Service Assessment Roll that receive a special benefit from the continual availability of fire protection services and facilities.

“Assessment” or **“Fire Service Assessment”** means a special assessment imposed by the Commission pursuant to this Ordinance, after a public hearing, to fund the Fire Service Assessed Cost. The term **“Assessment”** and the reference to special assessments or non-ad valorem assessments herein means those assessments which can become a lien against a homestead as permitted by Article X, Section 4 of the Florida Constitution, as amended.

“Assessment Coordinator” means the City Manager, or such person’s designee, responsible for coordinating calculation and collection of Assessments as provided herein.

“Assessment Ordinance” or **“Ordinance”** means this Ordinance.

“Assessment Roll” or **“Fire Service Assessment Roll”** means the special assessment roll relating to an Assessment confirmed by the City Commission after a public hearing required in Article II hereof.

“City” means the City of Palatka, Florida.

“City Clerk” means the Clerk to the City Commission, or such person’s designee.

“City Commission” means the governing body of the City of Palatka, Florida.

“City Manager” means the City Manager of the City.

“Fire Service Assessed Cost” means that portion of the annual budget for any Fiscal Year representing all or some portion of the cost of maintaining continual readiness to provide fire protection to Tax Parcels within the City which will be funded through the imposition of Fire Service Assessments. In the event the City also imposes an impact fee upon new growth or development for capital improvements related to fire protection, the Fire Service Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee or which are otherwise funded by such impact fee.

“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 City.

“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.

“Obligations” means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligation issued or incurred to finance fire protection facilities and equipment and secured, in whole or in part, by proceeds of the Assessments.

“Pledged Revenue” means, as to any series of Obligations, (A) the proceeds of such Obligations, including investment earnings, (B) proceeds of the Assessments pledged to secure the payment of such Obligations, and (C) any other legally available non-ad valorem revenue pledged, at the City Commission's sole option, to secure the payment of such Obligations, as specified by this Ordinance and any resolution authorizing such Obligations.

“Property Appraiser” means the Property Appraiser of Putnam County, Florida.

“Tax Collector” means the Tax Collector of Putnam County, Florida.

“Tax Parcel” means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

“Tax Roll” means the real property ad valorem tax assessment roll and data base 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 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.

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

(A) Pursuant to Article VIII, Section 2(b) of the Florida Constitution, and Sections 166.021 and 166.041, Florida Statutes, the City Commission has all powers of local self-government to perform municipal functions and render municipal services except when prohibited by law and such power may be exercised by the enactment of City ordinances.

(B) The City Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the City Commission may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c), and (d) of section 166.021(3), Florida Statutes, are not relevant to the imposition of assessments related to fire protection services, facilities or programs.

(C) The special benefits to affected lands provided as a result of an Assessment include by way of example and not limitation, the continual availability of fire protection services to each Tax Parcel within the City, protection of public safety, stable or decreasing

insurance costs, a potential increase in value to property, and an assured level of service to landowners and tenants.

(D) The constant and continued preparedness to provide fire protection services, facilities and programs possess a logical relationship to the value, use and enjoyment of real property by: (1) protecting the value of the improvements and structures through the continual availability of fire control and provision of fire protection and associated rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of real property; (3) lowering the cost of casualty or liability insurance by the presence of a professional and comprehensive fire protection and associated rescue program within the City; (4) providing protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire incidents, sometimes occurring on vacant or undeveloped property, with the potential to spread and endanger the structures and occupants of nearby improved property, thereby limiting liability.

(E) The combined fire control and associated basic life support emergency medical services of the City under its existing fire protection program enhances and strengthens the relationship of such services to the value, use and enjoyment of the parcels of property within the City.

(F) The Assessment imposed pursuant to this Ordinance is imposed by the City Commission, not the Property Appraiser or Tax Collector. Any activity of the Property

Appraiser or Tax Collector under the provisions of this Ordinance shall be construed as ministerial.

(G) The annual Assessments to be imposed pursuant to this Ordinance are special assessments and may also constitute and be described as non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(H) The purpose of this Ordinance is to: (1) provide procedures and standards for the imposition of city-wide Assessments under the home rule powers of a municipality to impose special assessments, (2) authorize a procedure for the funding of fire protection services, facilities, or programs providing special benefits to property within the City, and (3) establish a revenue or tax equity tool for funding fire protection services, facilities and programs, reduce demand on other legally available funds, allow for local policy discretion as difficult overall budget choices are made by the City Commission each year, and give the community a more equitable, balanced, sustainable and dedicated means of funding essential fire protection related services and capital improvements.

[Remainder of page intentionally left blank.]

ARTICLE II

ANNUAL FIRE SERVICE ASSESSMENTS

SECTION 2.01. GENERAL AUTHORITY.

(A) The City Commission is hereby authorized to impose an annual Assessment to fund all or any portion of the Fire Service Assessed Cost upon benefitted property at a rate of assessment based on the special benefit accruing to such property from the City's provision of fire protection services, facilities, or programs. For purposes of this Ordinance, references to 'benefit', 'special benefit', 'benefitted property' or the like also include the relief of a burden to continually stand in readiness created by real property as well as improvements thereon. All Assessments shall be imposed in conformity with the procedures set forth in this Article II.

(B) The amount of the annual Assessment imposed each Fiscal Year against each parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a fair and reasonable apportionment of the Fire Service Assessed Cost among properties on a basis reasonably related to the special benefit provided by the availability of fire protection services, facilities, or programs funded with Assessment proceeds. The amount of the annual Assessment imposed each Fiscal Year shall include administration and collection costs associated with the annual Assessment. In the event the Assessments are collected pursuant to the Uniform Assessment Collection Act, the amount of the annual Assessment will also include fees imposed by the Property Appraiser and Tax

Collector and will be adjusted as necessary to account for any statutory discounts which are necessitated when employing the efficiencies of collecting the Assessments annually on the same bill as property taxes. Nothing contained in this Ordinance shall be construed to require the imposition of Assessments against Government Property.

SECTION 2.02. PROCEEDINGS.

(A) The proceedings for the imposition of an Assessment shall include a public hearing noticed in the manner set forth in Section 2.04 hereof, and the adoption at or anytime thereafter of an Annual Assessment Resolution which shall (A) contain a brief and general description of the fire protection services, facilities or programs to be provided or made available, (B) describe the method or methods of apportioning the Fire Service Assessed Cost among affected Tax Parcels, (C) describe the Tax Parcels, if any, to be exempted from the Fire Service Assessment for legal or public policy purposes, (D) identify the rate or rates of assessment and approve and adopt the annual Assessment Roll, consistent with the requirements of Section 2.03 hereof, and (E) determine the method of collecting the Fire Service Assessment.

(B) So long as the development and articulation of any method of apportionment, rates of assessment, the Assessment Roll or methods of notice have been reasonably undertaken and otherwise promulgated to the public in accordance with the time periods and provisions hereof, the Annual Assessment Resolution may be adopted at the same

meeting of the City Commission, or at any subsequent meeting of the City Commission, immediately after adoption of this Ordinance, or any amendment hereto.

SECTION 2.03. ASSESSMENT ROLL.

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

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

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

(3) The extension or application of the rates of the proposed Assessment to be imposed against each such Tax Parcel of Assessed Property.

(B) The Assessment Roll shall be retained by the Assessment Coordinator 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 Assessment for each Tax Parcel of property can be determined by use of the internet, a computer terminal available to the public or similar technology available to the public.

SECTION 2.04. NOTICE. At least twenty (20) days prior to the public hearing, the City shall notice the public hearing by publication in a newspaper generally circulated within the boundaries of the City. The notice shall provide the date, time and place of the hearing. The notice shall contain a general statement that the City Commission will consider imposing a special assessment throughout the City on the various parcels of

property within the City to fund all or a portion of the cost to continually be available and stand ready to provide fire protection services, facilities and programs, the proposed rates or explanation of the schedule of Assessments and include general information pertaining to the proposed apportionment methodology, the method of collection and a statement that all affected property owners have a right to appear at the public hearing and the right to file written objections within twenty (20) days of the publication of the notice. The notice shall direct all interested persons to the Assessment Roll and information concerning the amount of the proposed Assessment applicable to each parcel of property; provided, however, that such Assessment Roll need not be in printed form if the amount of the Assessment for each parcel of property can be determined by use of the internet, a computer terminal available to the public, or similar technology available to the public.

SECTION 2.05. ANNUAL ASSESSMENT RESOLUTION. At the time named in such notice, or to which an adjournment or continuance may be taken by the City Commission, the City Commission shall receive any written comments or objections of interested persons and may then, or at any subsequent meeting of the City Commission, adopt the Annual Assessment Resolution which shall (A) establish the rate or rates of assessment to be imposed in the designated Fiscal Year; (B) approve and adopt the Assessment Roll, with such amendments and directions as it deems just and right; and (C) provide direction as to the method of collection. All parcels assessed shall derive a special benefit from the fire protection services, facilities, or programs to be provided or

constructed and the Assessment shall be fairly and reasonably apportioned between the properties that receive the special benefit. All objections to the Annual Assessment Resolution shall be made in writing, and filed with the Assessment Coordinator at or before the time or adjourned time of such hearing. The Annual Assessment Resolution as confirmed shall constitute the final action necessary annually to impose or re-impose Assessments hereunder.

SECTION 2.06. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.

The Assessments for the initial Fiscal Year and each subsequent Fiscal Year shall be established upon adoption and confirmation of the Annual Assessment Resolution. The adoption and confirmation of the Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of the City Commission action adopting and confirming on the Annual Assessment Resolution. The initial Assessment Roll, as approved by the Annual Assessment Resolution, shall be delivered for collection using the traditional direct billing method of collection described in Section 3.02 hereof to collect the Assessments, or such other method as the City Commission by resolution shall designate.

SECTION 2.07. ADOPTION OF SUBSEQUENT ANNUAL ASSESSMENT

RESOLUTIONS. The City Commission may adopt subsequent Annual Assessment Resolutions as a part of and during its budget adoption process for each Fiscal Year following the initial Fiscal Year for which an Assessment is imposed hereunder. The Annual Assessment Resolution shall approve the Assessment Roll for the upcoming Fiscal Year. The Assessment Roll may be prepared in accordance with the methods of apportionment set forth in the prior Assessment Resolution but may include modifications as a matter of policy as to what, if any, portion or portions of the City's budget is paid for from legally available funds other than Assessment revenues. Failure to adopt an Annual Assessment Resolution during the budget adoption process may be cured at any time.

SECTION 2.08. ALTERNATIVE USE OF UNIFORM ASSESSMENT COLLECTION ACT.

(A) The City may determine to use the uniform method of collection provided for in the Uniform Assessment Collection Act; provided, however that all of the extraordinary procedures required by the Uniform Assessment Collection Act can be and are timely complied with.

(B) In the event the uniform method of collection provided for in the Uniform Assessment Collection Act is determined to be used, the Assessment Coordinator shall publish notice which shall conform to the requirements set forth in the Uniform Assessment Collection Act and, in addition to the requirements set forth in this Ordinance,

the Assessment Coordinator shall provide notice of the proposed Assessment by first class mail to the owner of each parcel of property subject to the Assessment which shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such mailed notice may be provided by including the Assessment in the Property Appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under Section 200.069, Florida Statutes, or its successor in function. The Assessment Coordinator may provide proof of such notice by affidavit. Failure of the owner to receive notice due to mistake or inadvertence shall nevertheless not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of an Assessment imposed by the City Commission pursuant to this Ordinance.

(C) The City Commission may also establish by resolution or directive such reasonable procedures or directions to confirm and comply with the Uniform Assessment Collection Act as may be practicable and necessary.

(D) Nothing herein shall preclude the City Commission from establishing by resolution a maximum rate of assessment provided that notice of such maximum assessment rate is provided pursuant to the Uniform Assessment Collection Act. In the event that the uniform method of collection provided for in the Uniform Assessment Collection Act is used and (1) the proposed Assessment for any Fiscal Year exceeds the maximum rate of assessment adopted by the City Commission and included in notice previously provided to the owners of Assessed Property pursuant to the Uniform

Assessment Collection Act, (2) the method of apportionment is changed or the purpose for which the Assessment is imposed is substantially changed from that represented by notice previously provided to the owners of Assessed Property pursuant to the Uniform Assessment Collection Act, (3) Assessed Property is reclassified in a manner which results in an increased Assessment from that represented by notice previously provided to the owners of Assessed Property pursuant to the Uniform Assessment Collection Act, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal Year, notice and opportunity to be heard shall be provided to the owners of such Assessed Property. Such notice shall substantially conform to the notice requirements set forth in the Uniform Assessment Collection Act and inform the owner of the time, date and place for adoption of the Annual Assessment 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 an Assessment imposed by the City Commission pursuant to this Ordinance.

(E) The Assessment Roll, as approved by the Annual Assessment Resolution, shall be certified and delivered to the Tax Collector as required by the Uniform Assessment Collection Act.

SECTION 2.09. LIEN OF FIRE SERVICE ASSESSMENTS. Upon the adoption of the Assessment Roll, all Assessments shall constitute a lien against such 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, until paid such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims. The lien for an Assessment shall be deemed perfected upon adoption by the City Commission of the Annual Assessment Resolution. The lien for an Assessment collected under the Uniform Assessment Collection Method 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 an Assessment collected under the traditional method of collection provided in Section 3.02 hereof shall be deemed perfected upon adoption and confirmation by the City Commission of the Annual Assessment Resolution, after a public hearing, and shall attach to the property on such date of each such Annual Assessment Resolution.

SECTION 2.10. REVISIONS TO FIRE SERVICE ASSESSMENTS. If any 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, or if the City Commission is satisfied that any such Assessment is so irregular or defective that the same cannot be enforced or collected, or if the City Commission has omitted any property on the Assessment Roll which property should have been so included, the City Commission may take all necessary steps to impose a new Assessment against any property benefited by the Fire Service Assessed Costs, following as nearly as may be practicable, the provisions of this Ordinance and in case such second Assessment is annulled, vacated, or set aside, the

City Commission may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 2.11. PROCEDURAL IRREGULARITIES. Any informality or irregularity in the proceedings in connection with the levy of any Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Assessment as finally approved shall be competent and sufficient evidence that such Assessment was duly levied, that the Assessment was duly made and adopted, and that all other proceedings adequate to such 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. Notwithstanding the provisions of this Section, any party objecting to an Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Property Appraiser, Tax Collector, Assessment Coordinator, City Commission, or their deputies, employees, or agents shall operate to release or discharge any obligation for payment of an Assessment imposed by the City Commission under the provision of this Ordinance.

(B) When it shall appear that any 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, the City Commission may, upon provision of notice to the owner by first class mail, impose the applicable Assessment for the Fiscal Year in which such error is discovered, in addition to the applicable Assessment due for the prior two Fiscal Years. Such total Assessment shall become delinquent if not fully paid upon the expiration of sixty (60) days from the date of the adoption of said resolution. The Assessment so imposed shall constitute a lien against such 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 and may be collected as provided in Article III hereof.

(C) The Assessment Coordinator 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 an Assessment, based upon presentation of competent and substantial evidence, to correct any error in annually applying the Assessment apportionment method to any particular parcel of property not otherwise requiring the provision of mailed notice pursuant to this Ordinance or the Uniform Assessment Collection Act. Additionally, because the size and nature of the Tax Roll may yield anomalies, the Assessment Coordinator is authorized to apply sound public administration judgment and delete or remove individual Tax Parcels from the Assessment Roll that due to specific circumstances do not receive a special benefit, are not developable (e.g. subsurface rights, submerged,

slivers, right-of-way, common elements) or are reasonably determined to be inappropriate, infeasible or impracticable to assess, and do not merit the expenditure of public funds and resources to impose or collect such Assessments. Unless the Assessment Coordinator determines that a Tax Parcel otherwise does receive benefit, for any Tax Parcel with a just value of less than \$5,000 (as determined solely by the Property Appraiser), such value may be used as a prima facie determination that the Tax Parcel need not be included on the Assessment Roll. Any such corrections shall be considered valid ab initio and shall in no way affect the enforcement of the 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 Assessment Coordinator 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 Assessment Coordinator.

SECTION 2.13. INTERIM ASSESSMENTS.

(A) An interim Assessment may be imposed against all property for which a Certificate of Occupancy is issued after adoption and confirmation of the Annual Assessment Resolution. The amount of the interim Assessment shall be calculated upon a

monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the Annual Assessment Resolution for the Fiscal Year in which the Certificate of Occupancy is issued. Such monthly rate shall be imposed for each full calendar month remaining in the Fiscal Year. In addition to the monthly rate, the interim Assessment shall also include an estimate of the subsequent year's Assessment. If the Commission determines to impose an interim Assessment, no Certificate of Occupancy shall be issued until full payment of the interim Assessment is received by the City. Issuance of the Certificate of Occupancy by mistake or inadvertence, and without the payment in full of the interim Assessment, shall not relieve the owner of such property of the obligation of full payment. For the purpose of this provision, such interim 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.

(B) Exclusive of property for which an interim Assessment was paid pursuant to subsection (A) hereof, an interim Assessment may also be imposed against any property which for any reason was omitted from the Fire Service Assessment Roll or was not listed on the Tax Roll as an individual Tax Parcel as of the effective date of the Assessment Roll approved by the Annual Assessment Resolution for any upcoming Fiscal Year. For the

purpose of this provision, such interim Assessment shall be deemed due and payable and shall constitute a lien against such property for which it is imposed. 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.

SECTION 2.14. ADMINISTRATIVE HARDSHIP DEFERMENT.

(A) Annually upon application of the Owner of a Tax Parcel subject to the Assessments contemplated herein, the Assessment Coordinator may grant a hardship deferment, in which case the Tax Parcel in question will receive a deferral. The owner shall be required to execute a binding agreement encumbering the Tax Parcel and otherwise assure the City that payment in full of the Assessment and any recording cost, plus interest at an estimated cost of City funds compounded annually, shall be due over a period of time or upon sale or transfer of the property. Such agreement or a memorandum thereof shall be recorded in the Official Records of Putnam County, Florida. Dependent upon the volume or demand for such deferment, the City Commission may determine to release such deferments in the future. However, all funding for such hardship deferment, or the consequences of the deferment or any future release, shall be from legally available funds other than direct proceeds of other Assessments. The Assessment Coordinator is authorized to use sound public administration judgment in applying this authority and considering such applications.

(B) This provision serves to promote a public purpose and the general welfare, morals and contentment of the inhabitants and residents of the City.

[Remainder of page intentionally left blank.]

ARTICLE III
COLLECTION OF FIRE SERVICE ASSESSMENTS

SECTION 3.01. COLLECTION.

(A) The process of collection is driven by many equitable, practical and economic factors. The traditional direct billing method is initially far less expensive and provides fair and adequate notice and opportunity to be heard through publication in a newspaper of general circulation. The uniform method of collection additionally provides extraordinary notice by individual mailing, but such notice is many times more expensive than published notice. The individually mailed notice required by the Uniform Assessment Collection Act is extraordinary and unique to collection of an Assessment occurring along with and included on the same bill as for ad valorem taxes.

(B) Unless otherwise directed by the City Commission, the Assessments shall be collected pursuant to the traditional direct billing method provided in Section 3.02 hereof. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by this Ordinance or the Uniform Assessment Collection Act.

SECTION 3.02. TRADITIONAL METHOD OF COLLECTION. The City may elect to collect the Assessments by any other method which is authorized by law or provided by this Section as follows:

(A) The City shall provide Assessment bills by first class mail to the owner of each affected parcel of property, other than Government Property. The bill or

accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the unit of measurement or method used to determine the amount of the Assessment, (3) the number of units contained within the Tax Parcel, (4) the rate or rates applied to the units of measurement or method and the total amount of the Assessment imposed against the Tax Parcel for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Assessment is due, and (7) a statement that the 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 Assessments throughout the City may 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 City shall have the right to appoint or retain an agent to foreclose and collect all delinquent Assessments in the manner provided by law.

(D) An Assessment shall become delinquent if it is not paid within thirty (30) days from the date any installment is due. The City or its agent shall notify any property owner who is delinquent in payment of his or her Assessment within ninety (90) days from the date such assessment was due. Such notice shall state in effect that the City or its agent may either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent 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 Assessment, 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.

(E) 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 City may be the purchaser to the same extent as an individual person or corporation. The City may join in one foreclosure action the collection of 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 City and its agents, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the City as a result of such delinquent Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(F) In lieu of foreclosure, any delinquent Assessment and the costs, fees and expenses otherwise reasonably attributable thereto, may be collected subsequently 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 Assessment is supplanted by the lien resulting from certification of the Assessment Roll, as applicable, to the Tax Collector.

(G) Any City Commission action required in the collection of Assessments may be by resolution.

SECTION 3.03. UNIFORM METHOD OF COLLECTION.

(A) In lieu of utilizing any other method of collection available to the City, the City may elect to collect Assessments using the uniform method pursuant to the Uniform Assessment Collection Act; and, for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and expenses and recording costs for a prior years' assessment for a comparable service, facility, or program provided, (1) the collection method used in connection with the prior years' 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, and (3) any lien on the affected parcel for the prior years' assessment is supplanted and transferred to such Assessment upon certification of a non-ad valorem roll to the Tax Collector by the City.

(B) If the City Commission determines the Assessments are to be collected on the same bill as for ad valorem taxes, then the Assessment coordinator shall comply and conform to the extraordinary requirements of the Uniform Assessment Collection Act.

SECTION 3.04. GOVERNMENT PROPERTY.

(A) To the extent permitted by law, the City reserves the right to impose a charge or fee comparable in amount to Assessments on Governmental Property. As used in this section, the context of the term 'Assessment' shall refer to such a charge or fee. If Assessments are imposed against Government Property, the City shall provide Assessment bills by first class mail to the owner or agent of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the unit of measurement used to determine the amount of the Assessment, (3) the number of units contained within the Tax Parcel, (4) the rate or rates applicable to the units of measurement or method and the total amount of the Assessment imposed against the Tax Parcel for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Assessment is due.

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

(C) An Assessment shall become delinquent if it is not paid within thirty (30) days from the date any installment is due. The City shall notify the owner of any Government Property that is delinquent in payment of its Assessment within ninety (90)

days from the date such assessment was due. Such notice shall state that the City 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 City, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the City as a result of such delinquent 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, an Assessment imposed against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in twelve installments with a remedy of a mandamus action in the event of non-payment. The City Commission may also contract for such billing services with any utility not otherwise owned by the City.

[Remainder of page intentionally left blank.]

**ARTICLE IV
ISSUANCE OF OBLIGATIONS**

SECTION 4.01. GENERAL AUTHORITY.

(A) The City Commission shall have the power and is hereby authorized to provide by ordinance or resolution, at one time or from time to time in series, for the issuance of Obligations to fund fire protection facilities and equipment and any amounts to be paid or accrued in connection with issuance of such Obligations including but not limited to capitalized interest, transaction costs and reserve account deposits.

(B) The principal of and interest on each series of Obligations shall be payable from Pledged Revenue. The City Commission may agree, by ordinance or resolution, to budget and appropriate funds to make up any deficiency in the reserve account established for the Obligations or in the payment of the Obligations, from other non-ad valorem revenue sources. The City Commission may also provide, by ordinance or resolution, for a pledge of or lien upon proceeds of such non-ad valorem revenue sources for the benefit of the holders of the Obligations. Any such ordinance or resolution shall determine the nature and extent of any pledge of or lien upon proceeds of such non-ad valorem revenue sources.

SECTION 4.02. TERMS OF THE OBLIGATIONS. The Obligations shall be dated, shall bear interest at such rate or rates, shall mature at such times as may be determined by ordinance or resolution of the City Commission, and may be made

redeemable before maturity, at the option of the City, at such price or prices and under such terms and conditions, all as may be fixed by the City Commission. Said Obligations shall mature not later than forty (40) years after their issuance. The City Commission shall determine by ordinance or resolution the form of the Obligations, the manner of executing such Obligations, and shall fix the denominations of such Obligations, the place or places of payment of the principal and interest, which may be at any bank or trust company within or outside of the State of Florida, and such other terms and provisions of the Obligations as it deems appropriate. The Obligations may be sold at public or private sale for such price or prices as the City Commission shall determine by ordinance or resolution. The Obligations may be delivered to any contractor to pay for the provision of fire protection facilities and equipment or may be sold in such manner and for such price as the City Commission may determine by ordinance or resolution to be for the best interests of the City.

SECTION 4.03. VARIABLE RATE OBLIGATIONS. At the option of the City Commission, Obligations may bear interest at a variable rate.

SECTION 4.04. TEMPORARY OBLIGATIONS. Prior to the preparation of definitive Obligations of any series, the City Commission may, under like restrictions, issue interim receipts, interim certificates, or temporary Obligations, exchangeable for definitive Obligations when such Obligations have been executed and are available for delivery. The City Commission may also provide for the replacement of any Obligations

which shall become mutilated, destroyed or lost. Obligations may be issued without any other proceedings or the happening of any other conditions or things other than those proceedings, conditions or things which are specifically required by this Ordinance.

SECTION 4.05. ANTICIPATION NOTES. In anticipation of the sale of Obligations, the City Commission may, by ordinance or resolution, issue notes and may renew the same from time to time. Such notes may be paid from the proceeds of the Obligations, the proceeds of the Assessments, the proceeds of the notes and such other legally available moneys as the City Commission deems appropriate by ordinance or resolution. Said notes shall mature within five (5) years of their issuance and shall bear interest at a rate not exceeding the maximum rate provided by law. The City Commission may issue Obligations or renewal notes to repay the notes. The notes shall be issued in the same manner as the Obligations.

SECTION 4.06. TAXING POWER NOT PLEDGED. Obligations issued under the provisions of this Ordinance shall not be deemed to constitute a general obligation or pledge of the full faith and credit of the City within the meaning of the Constitution of the State of Florida, but such Obligations shall be payable only from Pledged Revenue and, if applicable, proceeds of the Assessments, in the manner provided herein and by the ordinance or resolution authorizing the Obligations. The issuance of Obligations under the provisions of this Ordinance shall not directly or indirectly obligate the City to levy or to pledge any form of ad valorem taxation whatsoever. No holder of

any such Obligations shall ever have the right to compel any exercise of the ad valorem taxing power on the part of the City to pay any such Obligations or the interest thereon or to enforce payment of such Obligations or the interest thereon against any property of the City, nor shall such Obligations constitute a charge, lien or encumbrance, legal or equitable, upon any property of the City, except the Pledged Revenue.

SECTION 4.07. TRUST FUNDS. The Pledged Revenue received pursuant to the authority of this Ordinance shall be deemed to be trust funds, to be held and applied solely as provided in this Ordinance and in the ordinance or resolution authorizing issuance of the Obligations. Such Pledged Revenue may be invested by the City, or its designee, in the manner provided by the ordinance or resolution authorizing issuance of the Obligations. The Pledged Revenue upon receipt thereof by the City shall be subject to the lien and pledge of the holders of any Obligations or any entity other than the City providing credit enhancement on the Obligations.

SECTION 4.08. REMEDIES OF HOLDERS. Any holder of Obligations, except to the extent the rights herein given may be restricted by the ordinance or resolution authorizing issuance of the Obligations, may, whether at law or in equity, by suit, action, mandamus or other proceedings, protect and enforce any and all rights under the laws of the state or granted hereunder or under such ordinance or resolution, and may enforce and compel the performance of all duties required by this part, or by such ordinance or resolution, to be performed by the City.

SECTION 4.09. REFUNDING OBLIGATIONS. The City may, by ordinance or resolution of the City Commission, issue Obligations to refund any Obligations issued pursuant to this Ordinance, or any other obligations of the City issued to finance fire protection facilities and equipment, and provide for the rights of the holders hereof. Such refunding Obligations may be issued in an amount sufficient to provide for the payment of the principal of, redemption premium, if any, and interest on the outstanding Obligations to be refunded. If the issuance of such refunding Obligations results in an annual Assessment that exceeds the estimated maximum annual Assessments set forth in an Annual Assessment Resolution or other resolution, the City Commission shall provide notice to the affected property owners and conduct a public hearing in the manner required by this Ordinance.

[Remainder of page intentionally left blank.]

ARTICLE V
GENERAL PROVISIONS

SECTION 5.01. APPLICABILITY This Ordinance and the City's authority to impose assessments pursuant hereto shall be applicable throughout the City.

SECTION 5.02. 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 5.03. ALTERNATIVE METHOD. 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 City, shall be liberally construed to effect the purposes hereof.

SECTION 5.04. REPEALER. All ordinances, resolution or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

[Remainder of page intentionally left blank.]

SECTION 5.05. EFFECTIVE DATE. This Ordinance shall be in force and take effect immediately upon its passage and adoption by the City Commission.

INTRODUCED AND PASSED on first reading in regular session of the City Commission of the City of Palatka, this ___ day of _____ 2015.

ATTEST: APPROVED:

Betsy Driggers, City Clerk

Terrill L. Hill, Mayor
Ex-Officio Chair of the City Commission

PASSED on second and final reading by the City Commission of the City of Palatka, Florida, at regular session this ___ day of _____ 2015.

THE CITY OF PALATKA, FLORIDA

By: _____
Terrill L. Hill, Mayor
Ex-Officio Chair of the City Commission

ATTEST:

Betsy Driggers, City Clerk

**APPROVED AS TO
CORRECTNESS AND FORM:**

By: _____
Donald E. Holmes, City Attorney

NOTICE OF PUBLIC HEARING BY THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, TO CONSIDER ADOPTION, LEVY, AND IMPOSITION OF CERTAIN SPECIAL ASSESSMENTS AGAINST REAL PROPERTY TO DEFRAY COSTS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION

NOTICE IS HEREBY GIVEN that the City Commission of the City of Palatka, Florida, will hold a public hearing at the City Commission Meeting on Thursday, August 6, 2015, at 6:00 p.m., or as soon thereafter as may be heard, at City Hall, 201 N. 2nd Street, Palatka, Florida, for the purpose of hearing interested parties with respect to the following proposed special assessments.

The City of Palatka (the "City") is in the process of establishing a dedicated funding source for the provision of fire protection services and facilities through the imposition of non-ad valorem assessments, sometimes referred to as special assessments, against certain improved and vacant real property located within the City limits. The special assessments, if approved by the City Commission, will be allocated among assessable tax parcels according to a two-tiered methodology pursuant to which a portion of the costs attributable to the City's continual readiness to provide fire protection services to be shared equally among all tax parcels on a per parcel basis (Tier 2), and a portion of the remaining costs of service availability will be shared in accordance with the relative value of improvements for each tax parcel in the City as compared to the value of improvements for all tax parcels in the City (Tier 1).

All affected property owners have the right to appear at the public hearing and to file written comments and objections with the City Commission within 20 days of publication of this Notice. Written comments and objections should be sent to the City of Palatka City Hall, 201 N. 2nd Street, Palatka, FL, 32177, Attn: Betsy Driggers, City Clerk.

The contemplated special assessment offers a reasoned approach for sharing and apportionment premised upon two distinct tiers or classes of assessment allocations: Tier 1 – a sharing of benefits, burdens, and costs for fire protection services and facilities based upon the relative value of improvements for each tax parcel in the City as compared to the value of improvements for all tax parcels in the City; and, Tier 2 – a sharing of benefits, burdens, and costs for fire protection services and facilities through a per tax parcel allocation premised upon the annual budgetary necessity of maintaining a continual state of preparedness and readiness to serve. Each tax parcel within the City is uniquely identified by the county property appraiser using a parcel identification number. A more detailed description of the calculations and the reasoned method of computing and apportioning the assessment for each tax parcel of property and the preliminary fire service assessment roll are available online at www.palatka-fl.gov/fireassessment or at the City Clerk's Office located at City Hall, 201 N. 2nd Street, Palatka, Florida.

The special assessment will fund, in part, the costs associated with providing fire protection services and facilities each year beginning with the fiscal year 2015-16. The remainder of the fire protection budget will be funded with other legally available revenues of the City. The combination of funding sources offers a significant tax equity tool which will reduce dependence on property taxes alone as the sole source of funding for fire protection services, reduce the demand on the City's other legally available funds, and is intended to achieve a more equitable, balanced, sustainable and dedicated means of

funding the City Fire Department's service mission over time. By this approach the Commission is asking the owners of all property within the City, which enjoys the value and benefit of the assemblage of fire protection-related essential services and facilities, to contribute and, in part, participate in paying for the continual availability of fire protection service and facilities in our community.

The special assessment is an annual assessment which will continue from year to year. For the upcoming fiscal year, any assessment will be billed directly by the City to the property owner at the address shown on the records maintained by the county tax collector. In future fiscal years, the assessment will likely be collected pursuant to the tax bill collection method as authorized by Section 197.3632, Florida Statutes, in which case the annual assessment will include fees imposed by the county property appraiser and tax collector and will be adjusted as necessary to account for any statutory discounts which are necessitated when employing the efficiencies of collecting the assessments annually on the same bill as property taxes.

If approved by the City Commission after the conclusion of the public hearing, the special assessment for each tax parcel will not exceed the sum of (i) \$2.46 per \$1,000 of the value of improvements attributed to the tax parcel by the county property appraiser (Tier 1) plus (ii) \$125.00 per tax parcel (Tier 2) together with (iii) a share of administration and collections costs associated with the annual assessment.

The dollar amount of the proposed special assessment attributable to each tax parcel can be viewed and is available online at www.palatka-fl.gov/fireassessment or at the City Clerk's Office located at City Hall, 201 N. 2nd Street, Palatka, FL, 32177. Please take the opportunity to review the additional information available online.

This Notice is intended to inform all constituents about the City's efforts to effectively budget and use a blend of legally available revenues to meet fire service obligations, reduce costs, be efficient and continue to provide a reasonable level of service. The mission of the City's Fire Department is to always stand ready to protect the lives and property of the community through exemplary fire education, prevention, suppression and associated emergency rescue services. This special assessment provides a supplemental and dedicated means to accomplish these responsibilities and will serve as an additional and equitable means to address the overall management and budgeting responsibilities of the City Commission.

Pursuant to Section 286.0105, Florida Statutes, if any person decides to appeal any decision made by the City Commission with respect to any matter considered at this public meeting, such person may need to ensure a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Persons with a disability, such as vision, hearing, or speech impairment, or persons needing other types of assistance, and who wish to attend City Commission meetings or any other board or committee meeting, should contact the City Clerk in writing, or may call (386) 329-0100 for information regarding available aids and services.

/s/ BETSY DRIGGERS
CITY CLERK
City of Palatka, Florida

Publication Instructions: Publish on July 16, 2015.

STATE OF FLORIDA

County of Putnam

The undersigned personally appeared before me, a Notary Public for the State of Florida, and deposes that the Palatka Daily News is a daily newspaper of general circulation, printed in the English language and published in the City of Palatka in said County and State; and that the attached order, notice, publication and/or advertisement:

CITY OF PALATKA PROPOSED FIRE

Was published in said newspaper 1 time with said being made on the following dates:

07/16/2015

The Palatka Daily News has been continuously published as a daily newspaper, and has been entered as second class matter at the post office at the City of Palatka, Putnam County, Florida, each for a period of more than one year next preceding the date of the first publication of the above described order, notice and/or advertisement.

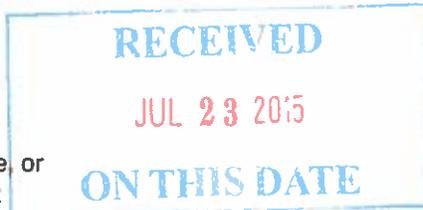
Joie Chitwood

Sworn to and subscribed to before me this 16th day of July, 2015 by Joie Chitwood, Administrative Assistant, of the Palatka Daily News, a Florida corporation, on behalf of the corporation.

Mary Kaye Wells, Notary Public
My commission expires: July 22, 2019

Notary Seal
Seal of Office:

X Personally known to me, or
 X Produced identification:



PUBLIC NOTICE

**CITY OF PALATKA
PROPOSED FIRE SERVICE ASSESSMENT ORDINANCE**

NOTICE is hereby given that the City Commission of the City of Palatka, Florida, will consider the enactment of the following entitled Ordinance: AN ORDINANCE RELATING TO THE PROVISION AND FUNDING OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF PALATKA, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE SERVICE ASSESSMENTS AGAINST PROPERTY THROUGHOUT THE CITY; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING THAT FIRE SERVICE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY 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 ISSUANCE OF OBLIGATIONS SECURED BY ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE CITY; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE, at its next regular meetings to be held at 8:00 p.m. on the 23rd day of July and 8th day of August, 2015, at City Hall, 201 N. 2nd St., Palatka, Florida. Said proposed ordinance may be inspected by the public at City Hall during regular hours of business. All interested persons are hereby advised of such consideration by the City Commission and all interested parties may appear at said meetings at said time and place and be heard with respect to the proposed ordinance. This notice is given in accordance with section 166.041, Florida Statutes.

PLEASE GOVERN YOURSELVES ACCORDINGLY.

/s/ BETSY J. DRIGGERS
CITY CLERK

7/16/15
Legal No. 00035176

STATE OF FLORIDA

County of Putnam

The undersigned personally appeared before me, a Notary Public for the State of Florida, and deposes that the Palatka Daily News is a daily newspaper of general circulation, printed in the English language and published in the City of Palatka in said County and State; and that the attached order, notice, publication and/or advertisement:

CITY OF PALATKA PROPOSED FIRE

Was published in said newspaper 1 time with said being made on the following dates:

07/24/2015

The Palatka Daily News has been continuously published as a daily newspaper, and has been entered as second class matter at the post office at the City of Palatka, Putnam County, Florida, each for a period of more than one year next preceding the date of the first publication of the above described order, notice and/or advertisement.

Joie Chitwood

Sworn to and subscribed to before me this 24th day of July, 2015 by Joie Chitwood, Administrative Assistant, of the Palatka Daily News, a Florida corporation, on behalf of the corporation.

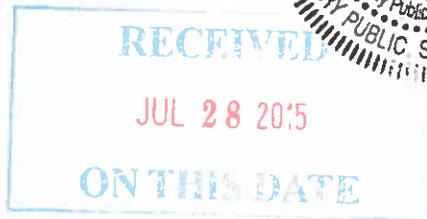
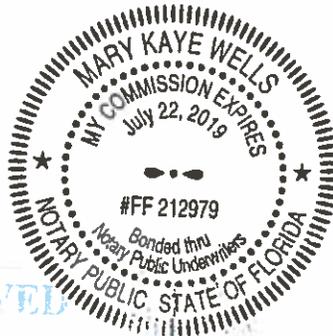
Mary Kaye Wells

Mary Kaye Wells, Notary Public

My commission expires: July 22, 2019

Notary Seal
Seal of Office:

 X Personally known to me, or
 X Produced identification:



PUBLIC NOTICE

CITY OF PALATKA
PROPOSED FIRE SERVICE ASSESSMENT ORDINANCE

NOTICE is hereby given that the City Commission of the City of Palatka, Florida, will consider the enactment of the following entitled Ordinance: AN ORDINANCE RELATING TO THE PROVISION AND FUNDING OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF PALATKA, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE SERVICE ASSESSMENTS AGAINST PROPERTY THROUGHOUT THE CITY; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING THAT FIRE SERVICE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY 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 ISSUANCE OF OBLIGATIONS SECURED BY ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE CITY; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE, at its next regular meetings to be held at 6:00 p.m. on the 6th day of August, 2015, at City Hall, 201 N. 2nd St., Palatka, Florida. Said proposed ordinance may be inspected by the public at City Hall during regular hours of business. All interested persons are hereby advised of such consideration by the City Commission and all interested parties may appear at said meetings at said time and place and be heard with respect to the proposed ordinance. This notice is given in accordance with section 188.041, Florida Statutes.

PLEASE GOVERN YOURSELVES ACCORDINGLY.

/s/ BETSY J. DRIGGERS
CITY CLERK

7/24/15
Legal No. 00035177



Driver

DRIVER TRAINEES GET PAID COL TRAINING NOW! Learn to drive for Stevens Transport. **NO EXPERIENCE NEEDED!** New Drivers can earn \$900/wk + Benefits. Carrier covers cost! Be trained & based locally! Now Offering New Regional Routes in FL! 1-877-214-3824

General

APPLY NOW! SO YOU DO NOT MISS OUT ON OPPORTUNITIES WITH OUR GROWING COMPANY

St. Johns Ship Building in Putnam County is hiring! We're seeking experienced Right Tradesmen who are interested in competitive wages starting salaries up to \$22/hr DOQ. Employees receive a comprehensive benefit package including health, dental, vision & life ins., paid vacation & paid holidays. Interested applicants can fill out an application at www.stjohnsshipbuilding.com or email resume to HR@stjohns-ship.com. We are an EEO/Minority Employer. Must pass bg/d & drug test.

Call Lot/Ball Bonds needs a Do-Everything Person! Wash cars, answer phones, data entry, repos, customer service & animal care. Must pass bg/d & drug test. 885-3038

Legal Notices

PUBLIC NOTICE

CITY OF PALATKA PROPOSED FIRE SERVICE ASSESSMENT ORDINANCE

NOTICE is hereby given that the City Commission of the City of Palatka, Florida, will consider the enactment of the following entitled Ordinance: AN ORDINANCE RELATING TO THE PROVISION AND FUNDING OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF PALATKA, FLORIDA; AUTHORIZING THE IMPOSITION AND COLLECTION OF FIRE SERVICE ASSESSMENTS AGAINST REAL PROPERTY THROUGHOUT THE CITY; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING FIRE SERVICE ASSESSMENTS; PROVIDING THAT FIRE SERVICE ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY 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 ISSUANCE OF OBLIGATIONS SECURED BY ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE CITY; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE. At its next regular meeting to be held at 6:00 p.m. on the 23rd day of July and 8th day of August, 2015, at City Hall, 201 N. 2nd St., Palatka, Florida. Said proposed ordinance may be inspected by the public at City Hall during regular hours of business. All interested persons are hereby advised of such consideration by the City Commission and all interested parties may appear at said meetings at said time and place and be heard with respect to the proposed ordinance. This notice is given in accordance with section 186.041, Florida Statutes.

PLEASE GOVERN YOURSELVES ACCORDINGLY.

/s/ BETSY J. DRIGGERS
CITY CLERK
7/16/15
Legal No. 00035178

PUBLIC NOTICE

NOTICE OF PUBLIC HEARING BY THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA, TO CONSIDER ADOPTION, LEVY, AND IMPOSITION OF CERTAIN SPECIAL ASSESSMENTS AGAINST REAL PROPERTY TO DEFRAY COSTS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION

NOTICE IS HEREBY GIVEN that the City Commission of the City of Palatka, Florida, will hold a public hearing at the City Commission Meeting on Thursday, August 6, 2015, at 6:00 p.m., or as soon thereafter as may be heard, at City Hall, 201 N. 2nd Street, Palatka, Florida, for the purpose of hearing interested parties with respect to the following proposed special assessments.

The City of Palatka (the "City") is in the process of establishing a dedicated funding source for the provision of fire protection services and facilities through the imposition of non-*ad valorem* assessments, sometimes referred to as special assessments, against certain improved and vacant real property located within the City limits. The special assessments, if approved by the City Commission, will be allocated among assessable tax parcels according to a two-tiered methodology pursuant to which a portion of the costs attributable to the City's continual readiness to provide fire protection services to be shared equally among all tax parcels on a per parcel basis (Tier 1), and a portion of the remaining costs of service availability will be shared in accordance with the relative value of improvements for each tax parcel in the City as compared to the value of improvements for all tax parcels in the City (Tier 2).

All affected property owners have the right to appear at the public hearing and to file written comments and objections with the City Commission within 20 days of publication of this Notice. Written comments and objections should be sent to the City of Palatka City Hall, 201 N. 2nd Street, Palatka, FL, 32177. Attn: Betsy Driggers, City Clerk.

The contemplated special assessment offers a reasoned approach for sharing and apportionment premised upon two distinct tiers or classes of assessment allocations: Tier 1 - a sharing of benefits, burdens, and costs for fire protection services and facilities based upon the relative value of improvements for each tax parcel in the City as compared to the value of improvements for all tax parcels in the City; and Tier 2 - a sharing of benefits, burdens, and costs for fire protection services and facilities through a per tax parcel allocation premised upon the annual budgetary necessity of maintaining a continual state of preparedness and readiness to serve. Each tax parcel within the City is uniquely identified by the county property appraiser using a parcel identification number. A more detailed description of the calculations and the reasoned method of computing and apportioning the assessment for each tax parcel of property and the preliminary fire service assessment roll are available online at www.palatika.fl.gov/fireassessment or at the City Clerk's Office located at City Hall, 201 N. 2nd Street, Palatka, Florida.

The special assessment will fund, in part, the costs associated with providing fire protection services and facilities each year beginning with the fiscal year 2015-16. The remainder of the fire protection budget will be funded with other legally available revenues of the City. The combination of funding sources offers a significant tax equity tool which will reduce dependence on property taxes alone as the sole source of funding for fire protection services, reduce the demand on the City's other legally available funds, and is intended to achieve a more equitable, balanced, sustainable, and dedicated means of funding the City Fire Department's service mission over time. By this approach the Commission is asking the owners of all property within the City which enjoys the value and benefit of the assemblage of fire protection-related essential services and facilities, to contribute and, in part, participate in paying for the continual availability of fire protection service and facilities in our community.

The special assessment is an annual assessment which will continue from year to year. For the upcoming fiscal year, any assessment will be billed directly by the City to the property owner at the address shown on the records maintained by the county tax collector. In future fiscal years, the assessment will likely be collected pursuant to the tax bill collection method as authorized by Section 197.3632, Florida Statutes in which case the annual assessment will include fees imposed by the county property appraiser and tax collector and will be adjusted as necessary to account for any statutory discounts which are necessitated when employing the efficiencies of collecting the assessments annually on the same bill as property taxes.

If approved by the City Commission after the conclusion of the public hearing, the special assessment for each tax parcel will not exceed the sum of (i) \$2.48 per \$1,000 of the value of improvements attributed to the tax parcel by the county property appraiser (Tier 1) plus (ii) \$125.00 per tax parcel (Tier 2) together with (iii) a share of administration and collections costs associated with the annual assessment.

The dollar amount of the proposed special assessment attributable to each tax parcel can be viewed and is available online at www.palatika.fl.gov/fireassessment or at the City Clerk's Office located at City Hall, 201 N. 2nd Street, Palatka, FL, 32177. Please take the opportunity to review the additional information available online.

This Notice is intended to inform all constituents about the City's efforts to effectively budget and use a blend of legally available revenues to meet fire service obligations, reduce costs, be efficient and continue to provide a reasonable level of service. The mission of the City's Fire Department is to always stand ready to protect the lives and property of the community through exemplary fire education, prevention, suppression and associated emergency rescue services. This special assessment provides a supplemental and dedicated means to accomplish these responsibilities and will serve as an additional and equitable means to address the overall management and budgeting responsibilities of the City Commission.

Pursuant to Section 286.0105, Florida Statutes, if any person decides to appeal any decision made by the City Commission with respect to any matter considered at this public meeting, such person may need to ensure a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Persons with a disability, such as vision, hearing, or speech impairment, or persons needing other types of assistance, and who wish to attend City Commission meetings or any other board or committee meeting, should contact the City Clerk in writing, or may call (386) 329-0100 for information regarding available aids and services.

/s/ BETSY DRIGGERS
CITY CLERK
City of Palatka, Florida
7/16/15
Legal No. 00035118

*Agenda
Item*

56

RESOLUTION NO. 2015-11-58

A RESOLUTION OF THE CITY COMMISSION OF PALATKA, FLORIDA, RELATING TO THE AVAILABILITY AND FUNDING OF FIRE PROTECTION AND RELATED ESSENTIAL SERVICES WITHIN THE CITY; PROVIDING FOR THE IMPOSITION OF SPECIAL ASSESSMENTS WITHIN THE CITY TO FUND, IN PART, THE SERVICES, FACILITIES AND PROGRAMS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION; IDENTIFYING BENEFITS, BURDENS AND COSTS TO BE ASSESSED; ESTABLISHING THE METHOD OF APPORTIONING BENEFITS, BURDENS AND COSTS AMONG SPECIALLY BENEFITED PROPERTY; ADOPTING AN ASSESSMENT ROLL; PROVIDING THE METHOD OF COLLECTION; PROVIDING FOR ASSOCIATED POLICY DIRECTION; AND PROVIDING AN EFFECTIVE DATE.

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

ARTICLE I

INTRODUCTION

SECTION 1.01. AUTHORITY. This Resolution of Palatka, Florida (the "City") is adopted pursuant to Ordinance No. 15-14 (the "Assessment Ordinance"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 1.02. DEFINITIONS. This Resolution constitutes the Annual Assessment Resolution as defined in the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meaning set forth in the Assessment Ordinance, unless the context hereof otherwise requires.

SECTION 1.03. 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 gender, unless the sense indicates otherwise.

SECTION 1.04. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The constant and continued preparedness to provide fire protection services, facilities and programs possesses a logical relationship to the value, use and enjoyment of real property by: (1) protecting the value of the improvements and structures through the continual availability of fire control and provision of fire protection and associated rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of real property; (3) lowering the cost of casualty or liability insurance by the presence of a professional municipal fire protection and associated rescue program within the City; (4) providing protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire incidents, sometimes occurring on vacant or undeveloped property, with the potential to spread and endanger the structures and occupants of nearby improved property, thereby limiting liability.

(B) The sharing of benefits, burdens and costs for fire protection services and facilities based upon the relative value of improvements for each Tax Parcel in the City as compared to the value of improvements for all Tax Parcels in the City could conceivably serve alone as a fair and reasonable means to apportion entirely the Fire Service Assessed Cost. Such approach substantially removes the underlying land values from consideration and reasonably focuses upon the built environment on the land protected by fire services, facilities and programs. This is a direct and logically related means to share benefits, burdens and costs of fire protection services, facilities and programs.

(C) It is also clear that the relative improvement value of improvements to land may be utilized as one factor among others considered in a given formula or calculus since the resulting Assessments are formed from a reasoned or logical base against which the special benefits, burdens and costs may be multiplied or determined.

(D) Apportionment on the basis of relative improvement value (as determined by data derived from the Tax Roll prepared by the Property Appraiser) recognizes the relatively higher benefit accruing to properties which face greater financial loss in the event of fire incident.

(E) Besides the advantage of relying upon data prepared by the Property Appraiser in the normal conduct of his or her responsibilities, an approach based in whole or in part upon relative improvement value is also advantageous because it is

self-correcting. Relative value of improvements may change from year to year in accordance with market conditions and other factors and such variation will be adjusted automatically each subsequent year in accordance with the updated improvement value determined by the Property Appraiser. If the improvements on a given Tax Parcel were to increase or decrease in value with the passage of time relative to the updated improvement value city-wide, that Tax Parcel's relative percentage to the total amount assessed for that Tax Parcel and all Tax Parcels would also increase or decrease proportionately.

(F) The mere availability of fire protection services and facilities benefits each Tax Parcel of real property in the City in a substantially uniform fashion by relieving the common burden placed upon City services and facilities collectively created by individual Tax Parcels whether a fire event occurs or not. Fundamentally, the presence of each Tax Parcel within the City creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide fire protection and associated services and facilities for all Tax Parcels.

(G) The City's core preparedness costs are generally those necessary to maintain the readiness of fire personnel to respond in the event of random emergency calls and to assure an effective network of coverage, a metric used by insurance ratings organizations for calculation of basic insurance ratings. Such preparedness is continual and predominantly lies in wait for the emergency of a fire incident.

(H) The Commission has carefully considered the report prepared by GAI Consultants, Inc. describing a special assessment apportionment methodology designed to fund all or some portion of the City's annual budget expenditures corresponding to fixed (as opposed to more variable) costs incurred in maintaining common or similar continual readiness to provide fire protection to all parcels.

(I) These core preparedness costs of lying in wait are largely recurring, almost fixed over the course of a budgetary period, because they are strongly associated with wages, salaries, administration, and overhead which support the constant availability of fire protection related services and facilities. Such core costs must be absorbed even when firefighting capabilities remain exclusively in standby mode.

(J) Fixed costs can generally be described as those costs incurred in providing services, facilities or programs required for readiness to provide fire protection which do not necessarily vary from parcel to parcel based upon property classification, parcel-specific physical characteristics (improvements) or actual demand in the event of deployment. Variable costs are those dependent upon or which more closely bear a direct relationship to property classification and/or parcel-specific physical characteristics such as value of improvements, and therefore are more likely to vary from parcel to parcel.

(K) The constant potential for the outbreak of a fire represents the predominant requirement for service. When and where a fire incident occurs is

essentially an unknown and difficult variable to accurately predict. The scale of this potential defines the basic underlying cost of being prepared to limit fire loss and to protect property values. From a policy and public purpose standpoint, preparedness is the predominant activity of the City's fire services and facilities. The City, in this state of readiness, must consider the committable personnel, necessary equipment and facilities, and the time likely required to extinguish a fire (planning or preparing for the potential incident or event) prior to the emergency allocation of direct resources enabling a fire to be extinguished as quickly as possible (deploying to or intervening in the incident or event itself). The amount of resources for fire protection service, facilities and programs made available in such a continual preparedness exercise each year is a public administration and policy decision which necessarily focuses in the aggregate on all property within the City.

(L) In developing a recurring revenue source to fund a portion of the core fixed cost component of the City's annual budget associated with a continued readiness to provide fire protection services, facilities and programs, it is not necessary to solely focus on the size, value or physical characteristics of individual Tax Parcels for fire protection. Instead, in this context, each individual Tax Parcel contributes similarly to the required state of readiness, and similarly and substantially shares the same benefits from such core fixed cost component; and, therefore it is fair and reasonable to ask the owner of each Tax Parcel to contribute equally toward funding all or a portion of the

core fixed costs associated with such continual readiness to provide fire protection services and facilities.

(M) The findings contained herein are premised upon information, input, analysis and review from City staff, officials and experts, and public comment, as well as careful consideration by the City Commission. A combination of the foregoing yields a reasoned apportionment methodology premised upon two distinct tiers or classes of apportionment allocation: Tier 1 – a sharing of benefits, burdens and costs for fire protection services and facilities based upon the relative value of improvements for each Tax Parcel in the City as compared to the value of improvements for all Tax Parcels in the City; and, Tier 2 – a sharing of benefits, burdens and costs for fire protection services and facilities on a per Tax Parcel allocation premised upon maintaining a continual state of preparedness and readiness to serve whether or not a request for actual assistance is ever received. Although either of these two tiers might be used singularly to address a significant portion of the budget for special assessment apportionment purposes, together they provide a simplified and powerful equity tool for the City to fairly and reasonably share assessable benefits, burdens and costs among all assessable Tax Parcels in the City.

(N) Allocating a portion of the fixed costs attributable to the City's continual readiness to provide fire protection services and facilities on a Tax Parcel basis

reasonably avoids cost inefficiencies and unnecessary administration, and is a fair, efficient and reasonable mechanism to allocate such costs among all Tax Parcels.

(O) The use of data derived from the Tax Roll (both in form and content), which is a statutorily required and uniformly maintained database of all Tax Parcels employed by the Property Appraiser and Tax Collector, represents a reasonably accurate, fair and efficient means to allocate or distribute Fire Service Assessed Costs associated with standing ready to provide fire protection and associated services and facilities.

(P) It is fair, reasonable, effective, and efficient for all Tax Parcels, including statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability, to share equally in the core fixed costs represented by the special assessments to be imposed hereby, particularly since such costs are not necessarily dependent upon or determined by physical characteristics or demand in the event of deployment.

(Q) It is also fair and reasonable that some portion of fixed costs and variable costs be shared and distributed among Tax Parcels, including statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability, using apportionment methods which are weighted more heavily on the Fire Assessment Roll (using data from the Tax Roll) toward physical characteristics, such as those represented by the relative value of improvements.

(R) GAI Consultants, Inc. reviewed current and prior year budget information related to the provision of fire protection services and facilities and conducted a reasoned analysis of how the City advanced life support services (“ALS”) fall almost exclusively to emergency medical units operated by parties other than the City. Nevertheless, the budgetary analysis conservatively excluded even the appearance of funding any advanced life support services by eliminating costs associated with ALS training, certifications or special pay from the Fire Service Assessed Cost. Because the City’s Fire Department does not endeavor to provide, and the exemplary budget conservatively excludes any cross-over costs of, ALS services separately funded through the county government, the City’s exemplary budget used to determine the Fire Service Assessed Cost, on its face, avoids any question that the Fire Service Assessed Cost improperly includes emergency medical services other than first response medical services routinely delivered by fire fighters. This factually serves to isolate such advanced life support medical services from fire service related responses and avoids debate as to case law validity of the resulting Fire Service Assessment.

(S) GAI Consultants, Inc. reviewed current and prior year budget information related to the provision of fire protection services and facilities and conducted a reasoned analysis of fixed and variable cost budget components, resulting in the determination that all Tax Parcels benefit in a substantially uniform manner from services, facilities and programs characterized as fixed and otherwise necessary to

provide a continual readiness to provide fire protection. In light of how the community handles ALS and emergency medical services, and the exclusion of cross-over costs from the exemplary budget, GAI Consultants, Inc. and the City Commission have determined that as much as 65% of the exemplary fire department budget could be reasonably allocated per Tax Parcel to core fixed cost expenditures incurred in maintaining readiness to provide fire protection and associated services and facilities (Tier 2); and as much as 55% of the fire department budget could be reasonably allocated to both fixed and variable cost expenditures based upon the relative value of improvements associated with each Tax Parcel (Tier 1). In any event, the remainder of the exemplary budget for fire services can be provided through other legally available funds.

(T) It is fair and reasonable to fund all or a portion of the Fire Service Assessed Cost on the basis of the relative value of improvements associated with each Tax Parcel compared to the total value of all improvements in the City in order to recognize the proportional benefit accruing to properties which face greater financial loss in the event of fire incident.

(U) It is fair and reasonable to multiply the estimated budget for fire protection services, facilities and programs by an identified proportion of the core fixed costs associated with the continual readiness to provide fire protection, in order to determine a proportional amount of the estimated budget allocable to such core fixed

costs; and, then divide such amount by a reasonable estimate of the total number of Tax Parcels within the City in order to determine the proposed annual rate of assessment per Tax Parcel in an attempt to uniformly and proportionally fund such core fixed costs.

(V) The City is not required to fully fund any given essential service or capital cost through a special assessment. So long as the application of funds is for a public purpose and funds are legally available, the City may alternatively determine to fund all or some discrete portion of an essential service or capital cost, such as fire protection services, facilities and programs, with general fund or other legally available revenues. The determination as to whether to contribute other legally available revenues, and how much to contribute, lies solely in the discretion of the City Commission.

(W) There is no requirement that the City impose an assessment for the maximum amount of the budget that can be funded by special assessments. Stated in the alternative, the City Commission may annually determine as a tax equity tool to impose special assessments at a rate less than necessary to fund all or any specific portion of the costs which might otherwise be funded by special assessments associated with fire protection services and facilities. Costs incurred in providing fire protection services, facilities and programs not otherwise funded through Fire Service Assessments may be paid with general fund or other legally available revenues. Such legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part

to one tier or class of any budget allocation or expense, or in any combination thereof, and maintain the validity of each apportionment approach used for the remaining portion of the budget attributed to the Fire Service Assessed Cost. This flexibility is implemented through a policy and legislative determination employed through careful adherence to case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the City Commission. However, in no event shall any annual rate of special assessment exceed that previously noticed to the affected land owners without further notice and public hearing pursuant to the Assessment Ordinance.

(X) The City Commission is cognizant that any system, metric or analytical view of appraising benefits or assessing costs will be open to some criticism or suggestion of alternative methods or approaches, and has labored to educate itself as to the facts, analysis, law and policy latitudes available to it in determining the Fire Service Assessed Cost and the rate of the Fire Service Assessment in the process of approving the Fire Service Assessment Roll.

(Y) The apportionment among Tax Parcels of a portion of the City's annual budget for fire protection services, facilities and programs represented by the assessment rates and Fire Service Assessments hereby adopted (sometimes called "Simplified Fire"), are reasonably characterized as necessary for providing the continual readiness to provide fire protection, notwithstanding whether fire incidents or

fire calls materialize or not; and, is hereby determined to be a fair and reasonable means to annually allocate and share such benefits, burdens and costs.

(Z) The benefits derived or burdens relieved from the continual readiness to provide fire protection services, facilities and programs as to each Tax Parcel subjected to the Fire Service Assessments equal or exceed the amount of the special assessments levied and imposed hereunder. The Assessment for any Tax Parcel within the City in employing such an approach also does not exceed the proportional benefits (or corresponding relief of burdens) that such Tax Parcel will receive (or cause) compared to any other Tax Parcel so assessed within the City.

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

[Remainder of page intentionally left blank.]

ARTICLE II
NOTICE AND PUBLIC HEARING

SECTION 2.01. ESTIMATED FIRE SERVICE ASSESSED COST; RATE OF ASSESSMENT.

(A) The estimated Fire Service Assessed Cost to be recovered through Fire Service Assessments for the Fiscal Year commencing October 1, 2015 is \$1,098,128.38 (for Tier 1 – relative value of improvement for each Tax Parcel for variable costs) and \$550,875.00 (for Tier 2 – per Tax Parcel for fixed, readiness to serve costs).

(B) The Fire Service Assessments established in this Annual Assessment Resolution are determined by the assessment rates prepared for consideration by the public and City Commission in the preparation of the Fire Service Assessment Roll for the Fiscal Year commencing October 1, 2015.

(C) The rate of Fire Service Assessment is (1) \$2.46 per thousand dollars of improvements, or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) \$125.00 per Tax Parcel (Tier 2).

SECTION 2.02. FIRE SERVICE ASSESSMENT ROLL

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

(1) a summary description of each Tax Parcel (conforming to the description contained on the Tax Roll maintained by the Property Appraiser for

the purpose of levying and collecting ad valorem taxes) which is intended to be subject to the Fire Service Assessment;

(2) the name of the owner of record of each Tax Parcel, as shown on the Tax Roll; and

(3) the proposed amount of the total Fire Service Assessment for each affected Tax Parcel for the fiscal year commencing October 1, 2015, exclusive of anticipated costs of collection and administration.

(B) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to fire protection, the special assessments provided for hereunder shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee or which are otherwise funded by such impact fee.

(C) Copies of the Assessment Ordinance, this Resolution and the preliminary Fire Service Assessment Roll have been made available in the City Clerk's office at City Hall, 201 N. 2nd Street, Palatka, Florida, 32177, or have been open to public inspection in a manner consistent with the Assessment Ordinance. The amount of the proposed Assessment for each Tax Parcel has been noticed since July 16, 2015 at or through the City's website and accessible through the internet at www.palatka-fl.gov/fireassessment and at the City Clerk's office located at City Hall, 201 N. 2nd Street, Palatka, Florida.

(D) In the event the Assessment Coordinator makes any corrections, exemptions, administrative hardship deferrals or other modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, all funding for such changes to the Assessment Roll shall be funded by legally available funds other than direct proceeds of the Assessments. Such changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Assessment Ordinance or any Annual Assessment Resolution.

SECTION 2.03. NOTICE BY PUBLICATION. The Commission directed the publication of notice of a public hearing in the manner and time provided in the Assessment Ordinance. Proof of publication of the notice is attached hereto as Appendix A.

SECTION 2.04. PUBLIC HEARING. A public hearing was held on August 6, 2015 commencing at or about 6 p.m. in City Hall Commission Chambers, 201 North Second Street, Palatka, Florida 32177, at which time the Commission received and considered information and comments on the Fire Service Assessments from City officials, staff, experts and advisors, as well as the public and affected property owners, and considered imposing Fire Service Assessments and the method of collection thereof as required by the Assessment Ordinance.

[Remainder of page intentionally left blank.]

**ARTICLE III
ASSESSMENTS**

SECTION 3.01. IMPOSITION THROUGHOUT CITY. Upon adoption hereof, Fire Service Assessments are to be levied and imposed throughout the entire area within the boundaries of the City and this Resolution shall be deemed to be adopted and confirmed for all purposes.

SECTION 3.02. IMPOSITION OF ASSESSMENTS. Fire Service Assessments shall be imposed against Tax Parcels located within the City, the annual amount of which shall be computed for each Tax Parcel in accordance with this Resolution. When imposed, the Fire Service Assessment for each Fiscal Year shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments as provided in the Assessment Ordinance.

SECTION 3.03. APPORTIONMENT APPROACH.

(A) As provided for herein, the Fire Service Assessed Cost shall be apportioned among all Tax Parcels within the City, not otherwise exempted hereunder, and including any statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability. The estimated Fire Service Assessed Cost and rate of Fire Service Assessment shall be that described in Section 2.01 hereof.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Service Assessments as set forth in this Annual Assessment Resolution is a fair and reasonable method of apportioning the Fire Service Assessed Cost among Tax Parcels of Assessed Property located within the City.

(C) The Fire Service Assessment Roll is hereby approved.

SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Service Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for the provision of fire protection related services, facilities, and programs associated with maintaining continual readiness to serve. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund costs associated with fire protection related services, facilities, and programs.

SECTION 3.05. COLLECTION OF ASSESSMENTS; VALIDATION.

(A) Unless otherwise determined by the Commission, collection of the Fire Service Assessments shall take place pursuant to the traditional direct billing method of collection described in Article III of the Assessment Ordinance.

(B) The amount of the Assessment imposed, levied, and billed to each owner of Assessed Property may include a pro rata share of the costs and expenses associated

with collection and administration of the Assessments, but not to exceed five dollars (\$5.00) per tax parcel.

(C) Capital equipment and facilities are fundamental components to the preparedness necessary to continually stand ready to provide fire protection services, facilities and programs. Following adoption of this Annual Assessment Resolution, but prior to the date on which the Fire Service Assessment Roll is certified for collection, the Assessment Coordinator and counsel for the City are directed and authorized to promptly institute proceedings pursuant to Chapter 75, Florida Statutes, for validation of any Obligations to be secured by the Assessments. Unless directed otherwise by resolution of the City Commission, the further imposition and collection of Assessments as provided herein shall be contingent upon the validation of any such Obligations and the appeal period having expired without an appeal having been taken and/or any appeal having been resolved in favor of the City. Any Obligations issued by the City shall contain a covenant by the City to adopt an Annual Assessment Resolution imposing Assessments for each Fiscal Year until the Obligations have been paid in full.

SECTION 3.06. DIRECTION CONCERNING ANY EXEMPTION.

(A) Tax Parcels which are statutorily exempted from the payment of ad valorem taxes are in certain circumstances subject to the Fire Service Assessments contemplated hereunder. Tax Parcels classified or described by the Property Appraiser as institutionally tax exempt, including the following classifications: (1) vacant

institutional, (2) churches & temples, (3) private schools & colleges, (4) privately-owned hospitals, (5) homes for the aged, (6) mortuary, cemetery & crematorium, (7) clubs, lodges & union halls, (8) sanitarium, convalescent & rest home, and (9) cultural organization facilities are all subject to the Fire Service Assessments contemplated hereunder.

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

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

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

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

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

Fire Service Assessments that would have been otherwise derived from such exempt properties.

(G) Provided, however, the City Commission reserves the right and ability in the future to impose Fire Service Assessments against Tax Parcels determined to be exempt hereunder to the extent permitted by law, upon lack of reasonable cooperation or willingness to pay for a share of the Fire Service Assessment Cost, or otherwise in the event required or directed to do so by a court of competent jurisdiction.

SECTION 3.07. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.

The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of City Commission's adoption of this Annual Assessment Resolution.

[Remainder of page intentionally left blank.]

**ARTICLE IV
GENERAL PROVISIONS**

SECTION 4.01. AUTHORIZATIONS. The Mayor and any member of the City Commission, the City Attorney, the City Manager, the Clerk, the Fire Chief and such other officials, employees or agents of the City as may be designated by the City Commission are authorized and empowered, collectively or individually, to take all action and steps and to execute all instruments, documents, and contracts on behalf of the City that are necessary or desirable in connection with the imposition and collection of the Fire Service Assessments contemplated hereunder, and which are specifically authorized or are not inconsistent with the terms and provisions of this Resolution.

SECTION 4.02. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4.03. SEVERABILITY. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

[Remainder of page intentionally left blank.]

SECTION 4.04. EFFECTIVE DATE. This Annual Assessment

Resolution shall take effect immediately upon its passage and adoption.

PASSED and APPROVED on first reading in regular session of the City Commission of the City of Palatka, Florida, this ___ day of _____ 2015.

THE CITY OF PALATKA, FLORIDA

By: _____
Terrill L. Hill, Mayor
Ex-Officio Chair of the City Commission

ATTEST:

Betsy Driggers, City Clerk

APPROVED AS TO
CORRECTNESS AND FORM:

By: _____
Donald E. Holmes, City Attorney

APPENDIX A

STATE OF FLORIDA

County of Putnam

The undersigned personally appeared before me, a Notary Public for the State of Florida, and deposes that the Palatka Daily News is a daily newspaper of general circulation, printed in the English language and published in the City of Palatka in said County and State; and that the attached order, notice, publication and/or advertisement:

NOTICE OF PUBLIC HEARING BY THE

Was published in said newspaper 1 time with said being made on the following dates:

07/16/2015

The Palatka Daily News has been continuously published as a daily newspaper, and has been entered as second class matter at the post office at the City of Palatka, Putnam County, Florida, each for a period of more than one year next preceding the date of the first publication of the above described order, notice and/or advertisement.

Joie Chitwood (signature)

Sworn to and subscribed to before me this 16th day of July, 2015 by Joie Chitwood, Administrative Assistant, of the Palatka Daily News, a Florida corporation, on behalf of the corporation.

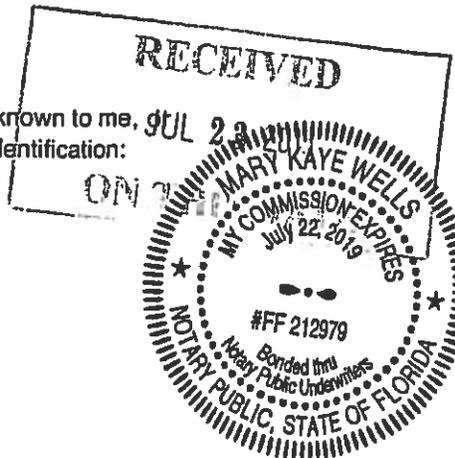
Mary Kaye Wells (signature)

Mary Kaye Wells, Notary Public

My commission expires: July 22, 2019

Notary Seal Seal of Office:

X Personally known to me,
X Produced identification:



PUBLIC NOTICE

NOTICE OF PUBLIC HEARING BY THE CITY COMMISSION OF THE CITY OF PALATKA, FLORIDA TO CONSIDER ADOPTION, LEVY, AND IMPOSITION OF CERTAIN SPECIAL ASSESSMENTS AGAINST REAL PROPERTY TO DEFRAID COSTS ASSOCIATED WITH THE CONTINUANCE OF FIRE PROTECTION SERVICES...

NOTICE IS HEREBY GIVEN that the City Commission of the City of Palatka, Florida, will hold a public hearing at the City Commission Meeting on Thursday, August 6, 2015, at 8:00 p.m. or as soon thereafter as may be heard, at City Hall, 201 N. 2nd Street, Palatka, Florida, for the purpose of hearing interested parties with respect to the following proposed special assessments...

The City of Palatka (the "City") is in the process of establishing a dedicated funding source for the provision of fire protection services and facilities through the imposition of non-ad valorem assessments, sometimes referred to as special assessments against certain improved and vacant real property located within the City limits. The special assessments, if approved by the City Commission, will be allocated among assessable tax parcels according to a two-tiered methodology pursuant to which a portion of the costs attributable to the City's continual readiness to provide fire protection services to be shared equally among all tax parcels on a per parcel basis (Tier 2), and a portion of the remaining costs of service availability will be shared in accordance with the relative value of improvements for each tax parcel in the City as compared to the value of improvements for all tax parcels in the City (Tier 1).

All affected property owners have the right to appear at the public hearing and file written comments and objections with the City Commission within 20 days of publication of this Notice. Written comments and objections should be sent to the City of Palatka City Hall, 201 N. 2nd Street, Palatka, FL 32177; Attn: Betsy Driggers, City Clerk.

The contemplated special assessment offers a reasoned approach for cost sharing and apportionment premised upon two distinct tiers or classes of assessment allocations: Tier 1 - a sharing of benefits, burdens, and costs for fire protection services and facilities based upon the relative value of improvements for each tax parcel in the City as compared to the value of improvements for all tax parcels in the City; and, Tier 2 - a sharing of benefits, burdens, and costs for fire protection services and facilities through a per tax parcel allocation premised upon the annual budgetary necessity of maintaining a continual state of preparedness and readiness to serve. Each tax parcel within the City is uniquely identified by the county property appraiser using a parcel identification number. A more detailed description of the calculations and the reasoned method of computing and apportioning the assessment for each tax parcel of property and the preliminary fire service assessment roll are available online at www.palatka-fl.gov/fireassessment or at the City Clerk's Office located at City Hall, 201 N. 2nd

The special assessment will fund, in part, the costs associated with providing fire protection services and facilities each year beginning with the fiscal year 2015-16. The remainder of the fire protection budget will be funded with other legally available revenues of the City. The combination of funding sources offers a significant tax equity tool which will reduce dependence on property taxes alone as the sole source of funding for fire protection services, reduce the demand on the City's other legally available funds, and is intended to achieve a more equitable, balanced, sustainable and dedicated means of funding the City Fire Department's service mission over time. By this approach the Commission is asking the owners of all property within the City, which enjoys the value and benefit of the assemblage of fire protection-related essential services and facilities, to contribute and, in part, participate in paying for the continual availability of fire protection services and facilities in our community.

The special assessment is an annual assessment which will continue from year to year. For the upcoming fiscal year, any assessment will be billed directly by the City to the property owner at the address shown on the records maintained by the county tax collector. In future fiscal years, the assessment will likely be collected pursuant to the tax bill collection method authorized by Section 197.3632, Florida Statutes, in which case the annual assessment will include fees imposed by the county property appraiser and tax collector and will be adjusted as necessary to account for any statutory discounts which are necessitated when employing the efficiencies of collecting the assessments annually on the same bill as property taxes.

If approved by the City Commission after the conclusion of the public hearing, the special assessment for each tax parcel will not exceed the sum of (i) \$2.45 per \$1,000 of the value of improvements attributable to the tax parcel by the county property appraiser (Tier 1) plus (ii) \$125.00 per tax parcel (Tier 2) together with (iii) a share of administration and collection costs associated with the annual assessment.

The dollar amount of the proposed special assessment attributable to each tax parcel can be viewed and is available online at www.palatka-fl.gov/fireassessment or at the City Clerk's Office located at City Hall, 201 N. 2nd Street, Palatka, FL 32177. Please take the opportunity to review the additional information available online.

This Notice is intended to inform all constituents about the City's efforts to effectively budget and use a blend of legally available revenues to meet fire service obligations, reduce costs, be efficient and continue to provide a reasonable level of service. The City's Fire Department is always ready to protect the lives and property of the community through exemplary fire education, prevention, suppression and associated emergency response services. This special assessment provides supplemental and dedicated means to accomplish these responsibilities and will serve as an additional and equitable means to address the overall management and budgeting responsibilities of the City Commission.

Pursuant to Section 286.0105, Florida Statutes, if any person decides to appeal any decision made by the City Commission with respect to any matter considered at this public meeting, such person may need to ensure a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Persons with a disability, such as vision, hearing, or speech impairment, or persons needing other types of assistance, and who wish to attend City Commission meetings or any other board or committee meeting, should contact the City Clerk in writing, or may call (386) 329-0100 for information regarding available aids and services.

M. Betsy Driggers, City Clerk, City of Palatka, Florida

*Agenda
Item*

5c

RESOLUTION NO. 2015-11-59

A RESOLUTION OF THE CITY OF PALATKA, FLORIDA AUTHORIZING THE ISSUANCE OF ITS FIRE SERVICE ASSESSMENT REVENUE NOTE, SERIES 2015, IN THE PRINCIPAL AMOUNT OF NOT TO EXCEED \$45,950.69 TO FUND THE ACQUISITION AND/OR CONSTRUCTION OF CERTAIN CAPITAL IMPROVEMENTS AND EQUIPMENT OF THE CITY; PROVIDING THAT THE SERIES 2015 NOTE SHALL BE A LIMITED OBLIGATION OF THE CITY PAYABLE SOLELY FROM CERTAIN SPECIAL ASSESSMENTS AS PROVIDED HEREIN; PROVIDING FOR THE RIGHTS AND REMEDIES FOR THE OWNER OF THE SERIES 2015 NOTE; MAKING CERTAIN COVENANTS AND AGREEMENTS IN CONNECTION THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Article VIII, Section 2 of the Constitution of the State of Florida, Chapter 166, Florida Statutes, the Charter of the City of Palatka, Florida, the Assessment Ordinance, the Assessment Resolution, and other applicable provisions of law.

SECTION 2. DEFINITIONS. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Resolution, unless the context herein otherwise requires. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa. The following words and phrases shall have the following meanings when used herein:

"**Act**" means Article VIII, Section 2 of the Constitution of the State of Florida, Chapter 166, Florida Statutes, the Charter of the Issuer, the Assessment Ordinance and other applicable provisions of law.

"**Additional Notes**" means additional obligations issued in compliance with the terms, conditions and limitations contained in Section 13 hereof which will have an equal lien on the Pledged Revenues, to the extent herein provided and rank equally in all other respects with the Series 2015 Note and other Additional Notes issued hereunder.

"**Annual Debt Service Requirement**" means the principal and interest on the Notes coming due in the forthcoming Fiscal Year.

"**Assessment Ordinance**" means Ordinance No. 15-14 adopted by the Issuer prior to the adoption of the Assessment Resolution.

"**Assessment Resolution**" means Resolution No. 2015-11-58 adopted by the Issuer prior to the adoption of this Resolution.

"**Business Day**" means any day except any Saturday or Sunday or day on which the principal office of the Owner of a Note is closed.

"**City Attorney**" means the City Attorney, or any special counsel to the Issuer, or such other counsel as may be duly authorized by the City Commission to act on its behalf.

"Clerk" means the City Clerk or assistant or deputy City Clerk of the Issuer, or such other Person as may be duly authorized by the City Commission of the Issuer to act on his or her behalf.

"Code" means the Internal Revenue Code of 1986, as amended, and any Treasury Regulations, whether temporary, proposed or final, promulgated thereunder or applicable thereto.

"Debt Service Fund" means the Debt Service Fund established herein with respect to the Series 2015 Note.

"Fire Service Assessments" means the special assessments, sometimes referred to as non-ad valorem assessments, imposed and collected by the Issuer pursuant to the Assessment Ordinance and any assessment resolution provided for therein.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the following September 30, or such other period as may be prescribed by law as the Fiscal Year for the Issuer.

"Issuer" means the City of Palatka, Florida, a municipal corporation of the State of Florida

"Mayor" means the Mayor of the Issuer or in his or her absence or inability to act, the Vice Mayor of the Issuer or such other Person as may be duly authorized by the City Commission to act on his or her behalf.

"Notes" means the Series 2015 Note and any outstanding Additional Notes.

"Owner" means the Person in whose name a Series 2015 Note shall be registered on the books of the Issuer kept for that purpose in accordance with provisions of this Resolution.

"Original Purchaser" means the original purchaser of the Series 2015 Note.

"Person" means natural persons, firms, trusts, estates, associations, corporations, partnerships and public bodies.

"Pledged Revenues" means (i) the Fire Service Assessments; (2) the monies on deposit in the Debt Service Fund and the Project Fund established herein, and investment earnings on moneys in deposit in such funds.

"Project" means the acquisition and/or construction of capital improvements and equipment for the Issuer's fire protection services including, without limitation, the construction of fire stations and the acquisition of equipment necessary for the suppression of and from fires (including, but not limited to, fire engines or trucks) permitted to be funded with the proceeds of any Notes pursuant to the laws of the State.

"Project Fund" means the Project Fund to be established pursuant to Section 10 hereof with respect to the Series 2015 Note.

"Resolution" means this Resolution, pursuant to which the Series 2015 Note is authorized to be issued, including any Supplemental Resolutions.

"**Series 2015 Note**" means the Issuer's Fire Service Assessment Revenue Note, Series 2015, authorized by Section 4 hereof.

"**State**" means the State of Florida.

"**Supplemental Resolution**" means any resolution of the Issuer amending, supplementing or restating this Resolution.

SECTION 3. FINDINGS.

(A) For the benefit of its inhabitants and property owners, and in order to maintain a continual state of preparedness to address fire incidents, the City Commission finds, determines and declares that it is necessary for the continued preservation of the health, welfare, convenience and safety of its inhabitants and in the best interests of the property owners within the jurisdiction of the Issuer to acquire and/or construct the Project. Issuance of the Series 2015 Note to finance the Project satisfies a paramount public purpose.

(B) Debt service on the Notes will be payable from a pledge of the Pledged Revenues as provided herein. The Pledged Revenues will be sufficient to pay the principal and interest on the Series 2015 Note herein authorized, as the same become due, and to make all deposits required by this Resolution.

(C) The Issuer shall never be required to exercise any ad valorem taxing power or use any ad valorem tax revenues to pay such Series 2015 Note, nor shall any Owner be entitled to payment of such Series 2015 Note from any funds of the Issuer

except from the Pledged Revenues as described herein. The Series 2015 Note shall not constitute a lien upon any properties owned or located within the boundaries of the Issuer or upon any property other than the Pledged Revenues.

**SECTION 4. AUTHORIZATION OF PROJECT AND SERIES 2015 NOTE;
THIS RESOLUTION TO CONSTITUTE CONTRACT.**

(A) The Issuer does hereby authorize the Project. Subject and pursuant to the provisions of this Resolution, an Obligation of the Issuer to be known as City of Palatka, Florida, Fire Service Assessment Revenue Note, Series 2015 (the "Series 2015 Note") is hereby authorized to be issued under and secured by the Pledged Revenues pursuant to this Resolution, in the principal amount of not to exceed \$45,950.69 for the Project. Notwithstanding anything herein to the contrary, the series designation applicable to the Series 2015 Note may be changed to conform to the calendar year of issue.

(B) In consideration of the acceptance of any Notes authorized to be issued hereunder by those who shall hold the same from time to time, this Resolution shall be deemed to be and shall constitute a contract between the Issuer and the Owner. The covenants and agreements herein set forth to be performed by the Issuer shall be for the equal benefit, protection and security of the legal Owner of any and all of the Notes, all of which shall be of equal rank and without preference, priority or distinction of any of the Notes over any other thereof, except as expressly provided therein and herein.

SECTION 5. DESCRIPTION OF NOTES; EXECUTION OF NOTES. The Notes shall be dated the date of their respective execution and delivery, which shall be a date agreed upon by the Issuer and the Original Purchaser. The Notes constitute Obligations of the Issuer and may, if and when authorized by the Issuer pursuant to this Resolution and any Supplemental Resolution, be issued in one or more Series, with such further appropriate particular designations added to or incorporated in such title for the Notes of any particular series as the Issuer may determine. The Notes shall bear interest at such rate or rates not exceeding the maximum rate permitted by law as provided in the Supplemental Resolution; and shall be payable and/or prepayable in lawful money of the United States of America on such dates all as determined herein or by Supplemental Resolution. The Notes may bear interest at fixed or variable rates and may be issued as current interest notes, capital appreciation notes, lease purchase obligations subject to annual appropriation or other legal structures as approved by Supplemental Resolution. The Notes shall be in the form set forth by Supplemental Resolution.

SECTION 6. REGISTRATION AND EXCHANGE OF PERSONS TREATED AS OWNER. The Person in whose name the Notes shall be registered shall be deemed and regarded as the absolute Owner and payment of principal and interest on such Note shall be made only to or upon the written order of the Owner. All such

payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

SECTION 7. PAYMENT OF PRINCIPAL AND INTEREST; LIMITED OBLIGATION. The Issuer promises that it will promptly pay the principal of and interest on the Notes at the place, on the dates and in the manner provided herein and by Supplemental Resolution according to the true intent and meaning hereof and thereof. The Notes shall not be or constitute a general obligation or indebtedness of the Issuer as a “bond” within the meaning of Article VII, Section 12 of the Constitution of Florida, but shall be payable solely from the Pledged Revenues in accordance with the terms hereof. No holder of any Note issued hereunder shall ever have the right to compel the exercise of any ad valorem taxing power or the use of ad valorem tax revenues to pay such Notes, or be entitled to payment of such Notes from any funds of the Issuer except from the Pledged Revenues as described herein.

SECTION 8. DEBT SERVICE FUND.

(A) The Issuer hereby covenants that it will establish with a depository in the State of Florida, which is eligible under the laws of the State of Florida to receive municipal funds, a fund to be known as the “City of Palatka, Florida, Fire Service Assessment Revenue Note, Series 2015 Debt Service Fund” (the “Debt Service Fund”).

(B) Upon receipt, the Issuer shall deposit all proceeds of the Fire Service Assessments, after payment of any collection costs and administration costs associated

therewith (whether collected by use of the Tax Collector, Property Appraiser, or otherwise), into the Debt Service Fund until such time as moneys sufficient to pay the Annual Debt Service Requirement for the then current Fiscal Year are on deposit therein.

(C) Upon deposit of an amount equal to the Annual Debt Service Requirement in any Fiscal Year, no further deposits shall be made into the Debt Service Fund and the remaining Fire Service Assessments shall be transferred to the general fund or other appropriate fund of the Issuer and shall be used for any lawful purpose and shall no longer be considered Pledged Revenues hereunder.

(D) Moneys on deposit in the Debt Service Fund shall be used solely to pay the principal of and interest on the Notes as it becomes due.

SECTION 9. PLEDGE AND COLLECTION OF PLEDGED REVENUES.

(A) The principal of and interest on the Notes will be secured solely by a lien upon and pledge of the Pledged Revenues.

(B) Equally and ratably, the Issuer does hereby irrevocably pledge and grant a lien on the Pledged Revenues, prior and superior to all other liens and encumbrances on such Pledged Revenues, to the payment of principal of and interest on the Notes in accordance with the provisions hereof. The Pledged Revenues shall immediately be subject to the lien of this pledge without any physical delivery thereof or further act, and the lien of this pledge shall be valid and binding as against all parties having

claims of any kind in tort, contract or otherwise against the Issuer, irrespective of whether such parties have notice thereof.

(C) The Issuer covenants to do all things necessary on its part to collect the Fire Service Assessments, and will take all steps, actions and proceedings for the enforcement and collection of such Fire Service Assessments as shall become delinquent to the full extent permitted or authorized by law; and will maintain accurate records with respect thereof. All such Fire Service Assessments, as collected, be held in trust to be applied as herein provided. The Issuer will not amend or modify the resolutions pursuant to which the Fire Service Assessments are assessed so as to impair or adversely affect the power and obligation of the Issuer to assess such Pledged Revenues.

(D) The Issuer shall annually and timely adopt an assessment resolution as required and necessary for imposing Fire Service Assessments for each Fiscal Year in an amount sufficient to satisfy the Annual Debt Service Requirement until the Notes have been paid in full.

**SECTION 10. APPLICATION OF PROCEEDS OF SERIES 2015 NOTE;
PROJECT FUND.**

(A) At the time of delivery of the Series 2015 Note, proceeds from the sale of the Series 2015 Note shall be used to reimburse and/or pay the Project Costs and

associated costs of issuance (including, but not limited to, legal and financial advisory fees and expenses) in accordance with the provisions in this Section.

(B) The Issuer hereby covenants that it will establish with a depository in the State of Florida, which is eligible under the laws of the State of Florida to receive municipal funds, one fund to be known as the “City of Palatka, Florida, Fire Service Assessment Revenue Note, Series 2015, Project Fund” (the “Project Fund”).

(C) Proceeds from the sale of the Series 2015 Note herein authorized shall be deposited into the Project Fund and shall be used as described herein. When the acquisition and/or construction of the Project has been completed and all Project Costs and costs of issuance have been paid in full, all funds remaining in the Project Fund shall be used to prepay the outstanding balance of the Series 2015 Note corresponding to the Project and the Project Fund shall be closed. All moneys deposited in said Project Fund shall be and constitute a trust fund created for the purposes herein stated, and there is hereby created a lien upon such fund in favor of the holders of the Series 2015 Note until the moneys thereof shall have been applied in accordance with this Resolution.

(D) Moneys on deposit from time to time in the Project Fund shall be used to pay or reimburse the following Project Costs:

(1) Costs incurred directly or indirectly for or in connection with a Project or a proposed or future Project or acquisition including, but not limited

to, those for preliminary planning and studies, architectural, construction management services, legal, financial, engineering and supervisory services, labor, services, materials, equipment, accounts receivable, acquisitions, land, rights-of-way, improvements and installation;

(2) Premiums attributable to all insurance required to be taken out and maintained during the period of construction with respect to a Project to be acquired or constructed, the premium on each surety bond, if any, required with respect to work on such facilities, and taxes, assessments and other charges hereof that may become payable during the period of construction with respect to such a Project;

(3) Costs incurred directly or indirectly in seeking to enforce any remedy against a contractor or subcontractor in respect of any default under a contract relating to a Project or costs incurred directly or indirectly in defending any claim by a contractor or subcontractor with respect to a Project;

(4) Financial, legal, accounting, appraisals, title evidence and printing and engraving fees, charges and expenses, and all other such fees, charges and expenses incurred in connection with the authorization, sale, issuance and delivery of such Notes;

(5) Capitalized interest funded from Note proceeds, if any, for a reasonable period of time;

(6) Any other incidental and necessary costs including without limitation any expenses, fees and charges relating to the acquisition, construction or installation of a Project, and the making of extraordinary repairs, renewals and replacements, decommissioning or retirement of any portion of the Project, including the cost of temporary employees of the Issuer retained to carry out duties in connection with the acquisition, construction or erection of a Project and costs related to transition of such Project into ownership by the Issuer;

(7) Costs incurred directly or indirectly in placing any Project in operation in order that completion of such Project may occur;

(8) Any other costs relating to the Project authorized pursuant to a Supplemental Resolution of the Issuer and permitted under the laws of the State; and

(9) Reimbursements to the Issuer for any of the above items hereinbefore paid by or on behalf of the Issuer.

(E) Notwithstanding anything else in this Resolution to the contrary, in the Event of Default, the trustee acting for the holders of Notes shall, to the extent there are no other available funds held hereunder, use the remaining funds the Project Fund to pay principal and interest on the Notes.

SECTION 11. SPECIAL FUNDS.

(A) The funds created and established by this Resolution shall constitute trust funds for the purpose provided herein for such funds. All of such funds shall be continuously secured in the same manner as municipal deposits of funds are required to be secured by the laws of the State of Florida. Moneys on deposit to the credit of all funds created hereunder may be invested pursuant to applicable law and the Issuer's investment policy and, shall mature not later than the dates on which such moneys shall be needed to make payments in the manner herein provided. The securities so purchased as an investment of funds shall be deemed at all times to be a part of the fund from which the said investment was withdrawn, and the interest accruing thereon and any profit realized therefrom shall be credited to such fund, and any loss resulting from such investment shall likewise be charged to said fund.

(B) The moneys required to be accounted for in each of the foregoing funds and accounts established herein may be deposited in a single bank account, and funds allocated to the various funds and accounts established herein may be invested in a common investment pool, provided that adequate accounting records are maintained to reflect and control the restricted allocation of the moneys on deposit therein and such investments for the various purposes of such funds and accounts as herein provided.

(C) The designation and establishment of the various funds and accounts in and by this Resolution shall not be construed to require the establishment of any

completely independent, self-balancing funds as such term is commonly defined and used in governmental accounting, but rather is intended solely to constitute an earmarking of certain revenues for certain purposes and to establish certain priorities for application of such revenues as herein provided.

SECTION 12. TAX COVENANT. The Issuer covenants to the Owner of the Notes provided for in this Resolution that the Issuer will not make any use of the proceeds of the Notes at any time during the term of the Notes which, if such use had been reasonably expected on the date the Note was issued, would have caused such Note to be an “arbitrage bond” within the meaning of the Code. The Issuer will comply with the requirements of the Code and any valid and applicable rules and regulations promulgated thereunder necessary to ensure the exclusion of interest on the Note from the gross income of the holders thereof for purposes of federal income taxation.

SECTION 13. ADDITIONAL NOTES.

(A) The Issuer will not issue any Obligations payable from the Fire Service Assessments or voluntarily create or cause to be created any debt, lien, pledge, assignment, encumbrance or other charge having priority to or being on a parity with the lien of any Note issued pursuant to this Resolution upon the Pledged Revenues except under the terms and conditions and in the manner provided herein. Any Obligations issued by the Issuer other than in accordance with this Section and payable from the Fire Service Assessments shall contain an express statement that such

Obligations are junior and subordinate in all respects to the Notes issued hereunder as to lien on, and source of and security for payment from, the Pledged Revenues.

(B) No Additional Notes may be issued hereunder unless the Mayor shall sign and issue a certificate that shall state and certify that the Fire Service Assessments for the most recently audited Fiscal Year of the Issuer preceding the issuance of Additional Notes equaled at least one (1) times the maximum Annual Debt Service Requirement for Notes then outstanding and on the Additional Notes proposed to be issued.

(C) Each Resolution or enabling instrument authorizing the issuance of such Additional Notes will recite that all of the covenants herein contained will be fully applicable to such Additional Notes as if originally issued hereunder.

SECTION 14. LIMITATION OF RIGHTS. With the exception of any rights herein expressly conferred, nothing expressed or mentioned in or to be implied from this Resolution or the Notes is intended or shall be construed to give to any Person other than the Issuer and the Owner any legal or equitable right, remedy or claim under or with respect to this Resolution or any covenants, conditions and provisions herein contained; this Resolution and all of the covenants, conditions and provisions hereof being intended to be and being for the sole and exclusive benefit of the Issuer and the Owner.

SECTION 15. AMENDMENT; IMPAIRMENT OF CONTRACT. This Resolution shall not be modified or amended in any respect subsequent to the issuance of the Notes except with the written consent of the Owner of the Note. The Issuer covenants with the Owner of the Note that it will not, without the written consent of the Owner of the Note adopt any resolution which repeals, impairs or amends in any manner adverse to the Owner the rights granted to the Owner of the Note hereunder.

SECTION 16. EVENTS OF DEFAULT; REMEDIES OF OWNER.

(A) The following shall constitute "Events of Default": (i) if the Issuer fails to pay any payment of principal of or interest on any Note as the same becomes due and payable; (ii) if the Issuer defaults in the performance or observance of any covenant or agreement contained in this Resolution or the Note (other than set forth in (i) above) and fails to cure the same within thirty (30) days after written notice to the Issuer by the Owner; or (iii) filing of a petition by or against the Issuer relating to bankruptcy, reorganization, arrangement or readjustment of debt of the Issuer or for any other relief relating to the Issuer under the United States Bankruptcy Code, as amended, or any other insolvency act or law now or hereafter existing, or the involuntary appointment of a receiver or trustee for the Issuer, and the continuance of any such event for 90 days undischarged or undischarged.

(B) Any Owner of the Note may either at law or in equity, by suit, action, mandamus or other proceedings in any court of competent jurisdiction, protect and

enforce any and all rights, including the right to the appointment of a receiver, existing under the Laws of the State of Florida, or granted and contained in this Resolution, and may enforce and compel the performance of all duties required by this Resolution or by any applicable State or Federal statutes to be performed by the Issuer or by any officer thereof. Nothing herein, however, shall be construed to grant to any Owner of the Note any lien on any real property of the Issuer.

SECTION 17. SEVERABILITY. If any provision of this Resolution shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable in any context, the same shall not affect any other provision herein or render any other provision (or such provision in any other context) invalid, inoperative or unenforceable to any extent whatever.

SECTION 18. APPLICABLE PROVISIONS OF LAW. This Resolution shall be governed by and construed in accordance with the laws of the State.

SECTION 19. MEMBERS OF THE CITY COMMISSION OF THE ISSUER EXEMPT FROM PERSONAL LIABILITY. No recourse under or upon any obligation, covenant or agreement of this Resolution or the Notes or for any claim based thereon or otherwise in respect thereof, shall be had against any member of the City Commission of the Issuer, as such, past, present or future, either directly or through the Issuer it being expressly understood (1) that no personal liability whatsoever shall attach to, or is or shall be incurred by, the members of the City Commission of the

Issuer, as such, under or by reason of the obligations, covenants or agreements contained in this Resolution or implied therefrom, and (2) that any and all such personal liability, either at common law or in equity or by constitution or statute, of, and any and all such rights and claims against, every such member of the City Commission of the Issuer, as such, are waived and released as a condition of, and as a consideration for, the execution of this Resolution and the issuance of the Notes, on the part of the Issuer.

SECTION 20. AUTHORIZATIONS. The Mayor and any member of the City Commission, the City Manager, the City Attorney, the Clerk and such other officials, employees and agents of the Issuer as may be designated by the Issuer are each designated as agents of the Issuer in connection with the issuance and delivery of the Series 2015 Note and are authorized and empowered, collectively or individually, to take all action and steps and to execute all instruments, documents, and contracts on behalf of the Issuer that are necessary or desirable in connection with the execution and delivery of the Series 2015 Note, and which are specifically authorized or are not inconsistent with the terms and provisions of this Resolution.

SECTION 21. SALE OF NOTES. The Notes may be issued and sold at public or private sale at one time or in installments from time to time and at such price or prices as shall be consistent with the provisions of the requirements of this

Resolution, as further approved by a Supplemental Resolution and other applicable provisions of law.

SECTION 22. VALIDATION. The City Attorney and any special counsel authorized by the Commission are hereby directed and authorized to institute appropriate proceedings for the validation pursuant to Chapter 75, Florida Statutes, of the Series 2015 Note and any and all matters connected therewith or other proceedings necessary for the Issuer to determine its authority to issue the Series 2015 Note, construct and/or acquire the Project, including the validity and use of the Pledged Revenues in all respects, and the proper officers of the Issuer are hereby authorized to verify on behalf of the Issuer any pleadings in such proceedings.

SECTION 23. DECLARATION OF INTENT. The Issuer hereby expresses its intention to be reimbursed from proceeds of a future tax-exempt financing for expenditures to be paid by the Issuer in connection with the Project. Pending reimbursement, the Issuer has used or may use funds on deposit in its general fund to pay Project Costs. It is reasonably expected that the total amount of debt to be incurred by the Issuer with respect to the Project will not exceed \$45,950.69. This Resolution is intended to constitute a "declaration of official intent" within the meaning of Section 1.150-2 of the Code with respect to the Project.

SECTION 24. REPEALER. All resolutions or parts thereof in conflict herewith are hereby repealed.

SECTION 25. EFFECTIVE DATE. This Resolution shall be in force and take effect immediately upon its passage and adoption by the City Commission.

PASSED and APPROVED in regular session of the City Commission of the City of Palatka, Florida, this ___ day of _____ 2015.

THE CITY OF PALATKA, FLORIDA

By: _____
Terrill L. Hill, Mayor
Ex-Officio Chair of the City Commission

ATTEST:

Betsy Driggers, City Clerk

**APPROVED AS TO
CORRECTNESS AND FORM:**

By: _____
Donald E. Holmes, City Attorney