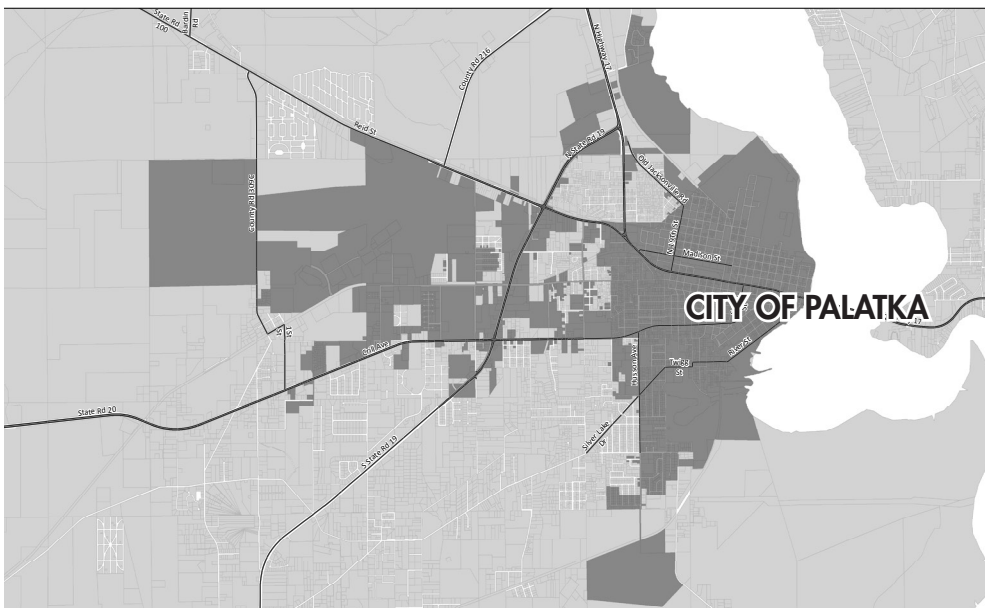


# NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS TO FUND IN PART THE COSTS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION



The property subject to assessment lies within the City of Palatka, Florida.

Beginning in 2014 the City Commission of the City of Palatka, Florida (the "City"), has each year adopted a special or non-ad valorem assessment to defray a portion of the annual operating and capital costs associated with the Palatka Fire Department. The City Commission's goal was to put in place a supplemental and alternative means to deal with budget shortfalls and depletion of reserves, and so that the rates of assessment for benefited parcels could remain reasonable and flexible and might efficiently change over time. City policies, practices, the annual fire department budget, the overall budget for the City, and other conditions in making these fire protection services and facilities constantly available within our community continues to test our fiscal stewardship, but this process has been successful in reasonably augmenting the limited revenue sources available to the City. Accordingly, based upon preliminary budgetary review with, and direction from, the City Commission, provision of fire services, facilities, and improvements are likely to continue next year to be funded, in part, by special non-ad-valorem assessments against property located within the City limits. The rates for these special non-ad valorem assessments will not, however, increase. The remainder of the fire protection budget can then be funded with other legally available revenues (most of which are ad valorem property taxes) of the City. This is a challenging balancing process this community must address annually. Please read further.

The special assessments for each parcel of property will be based on the same benefits or burdens analysis as last year which is associated with the availability of fire protection constantly made available every day to all tax parcels. The City will assess properties based on the same two-tier rate structure as the last three years, which was the subject of final judicial approval prior to the initial bill for collection being sent for FY 2014-15. Tier 1 is based on the relative improvements value associated with each tax parcel (no land value is generally used in this calculation) focused on variable and only some fixed costs. Tier 2 is a fixed rate per tax parcel focused on fixed costs. By law it is the duty of the City Commission to determine the levy of these assessments. The assessments are not levied by the property appraiser or tax collector. The approach and process undertaken by the City concerning the assessments have been judicially validated and the City is lawfully able to cause the assessments to be collected on the same bill as for property taxes, sometimes called the uniform method of collection. The duties of the property appraiser and tax collector associated with the uniform method of collection process is by law determined as ministerial.

If you wish to learn more, a more detailed description of the assessment program is available in City Ordinance No. 15-14, and in Resolutions and other information posted on the City's website at [www.palatka-fl.gov](http://www.palatka-fl.gov).

On August 31, 2017, at 5:00 p.m., or as soon as possible thereafter, the City Commission will hold a public hearing in City Commission Chambers at City Hall, 201 N. Second Street, Palatka, Florida, for the purpose of annual process of receiving comments on the proposed assessments and to consider the continued collection of the fire protection assessment by the tax collector pursuant to the uniform method of collection on the same bill as for taxes authorized by Section 197.3632, Florida Statutes. You are invited to appear at the public hearing, and/or to file written objections with the City Clerk and addressed to the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

Each parcel of property assigned an identification number by the county property appraiser is considered one (1) tax parcel. The City Commission has determined it will not increase the rates from those used last year, and by this notice cannot do so. If approved by City Commission after the hearing, the rate of assessment for each tax parcel is proposed to be 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 collection costs associated with the annual assessment, (charged at \$5 per tax parcel). The dollar amount and other information concerning the proposed non-ad valorem assessment attributable to each and every tax parcel in the City is also available online at <http://quicksearch.ennead-data.com/palatka> or <http://www.palatka-fl.gov/257/Fire-Service-Assessment> or by computer terminal upon inquiry at the offices of the City Clerk, at City Hall, 201 N. 2nd Street, Palatka. The total revenue the City expects to collect by the assessment, less statutory discounts, amounts payable to property appraiser and tax collector, administrative costs, is approximately \$1,260,000. This annual assessment will fund only about 60% of the City's fire protection budget, and is for the purpose of funding the continual readiness and availability of essential services and capital facilities and equipment associated with fire protection.

Payment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2017. As a courtesy reminder, please be reminded that until paid, these fire assessments constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. These assessments become delinquent in the same manner as for unpaid taxes, and failure to pay the upcoming assessment will cause a tax certificate to be issued against the property which may result in loss of title.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THE HEARING SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE MEETING AT (386) 329-0100.

PUBLISHED AT THE DIRECTION OF THE CITY COMMISSION, CITY OF PALATKA, ON AUGUST 10, 2017.

By: /s/ Betsy Jordan Driggers, City Clerk