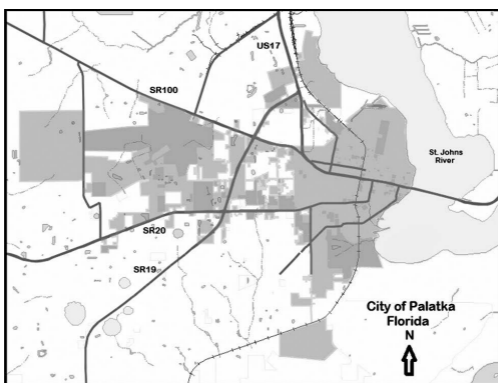


CITY OF PALATKA NOTICE OF ANNUAL HEARING

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.

For several years the City Commission of the City of Palatka, Florida (the "City"), has 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 previous budget shortfalls and work to achieve financial sustainability, so that the rates of assessment for benefited parcels might supplementally, and more equitably and efficiently fund our City's annual budget and service mission. 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. Accordingly, provision of fire services, facilities, and improvements will in all likelihood continue next year to be funded, in part, by special non-ad-valorem assessments against property located within the City limits. The remainder of the fire protection budget can then be funded with other legally available revenues (most of which are limited ad valorem property taxes) of the City. This is a challenging balancing process this community must address annually. Please read further.

The special assessment rates 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 continue to use the same two-tier rate structure as last year, which was the subject of judicial approval prior to the initial bill for collection being sent in 2014. The City Commission does not propose to increase the rates of assessment in the coming fiscal year. 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 possibly some fixed costs. Tier 2 is a fixed rate per tax parcel focused on fixed costs. This annual approach has proven to be a good overall success for our City. Thank you.

If you wish to learn more, a more detailed description of the assessment program is available in City Ordinance No. 15-14 codified in Chapter 34, Article IV, of the City Code – Fire Prevention and Protection and may be found on the City's website.

On July 27, 2023, at 6:00 PM 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 receiving comments on the proposed annual assessments which by general law will be collected by the tax collector pursuant to the tax bill collection method 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 at the above address 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. 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 \$5.00 charge to share City administration and collection costs associated with the annual assessment. This is the same rate of assessment as imposed since 2014. The dollar amount and other information concerning the proposed non-ad valorem assessment attributable to each tax parcel in the City will also be available online at <http://quicksearch.ennead-data.com/palatka> and by computer terminal upon inquiry at the offices of the City Clerk, at City Hall. The total revenue the City expects to collect by the assessment, less adjustments for statutory discounts and amounts payable to the property appraiser and tax collector to be included in the collection process, is approximately \$1,834,727. This annual assessment is for the purpose of funding a portion of 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, 2023. This tax bill collection method is also sometimes called the uniform method of collection. As a courtesy reminder, please be reminded that until paid, the fire assessment will 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. 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. Reading this notice and explanation to learn more about how the City pays and collects for its services – and how it uses your financial support as a property owner – is certainly appreciated.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN 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