

2025 PRELIMINARY FIRE ASSESSMENT RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF OCALA, FLORIDA, RELATING TO THE DELIVERY AND FUNDING OF FIRE SERVICES, PROGRAMS AND FACILITIES WITHIN THE CITY; PROVIDING AUTHORITY; PROVIDING PURPOSE, DEFINITIONS AND INTERPRETATION; PROVIDING FOR THE REIMPOSITION OF NON-AD VALOREM SPECIAL ASSESSMENTS WITHIN THE ENTIRE INCORPORATED AREA OF THE CITY TO FUND FIRE SERVICES, PROGRAMS AND FACILITIES; PROVIDING LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; PROVIDING FOR APPORTIONMENT, CALCULATION, IMPOSITION, COLLECTION, AND USE OF FIRE ASSESSMENTS; ESTIMATING THE ANTICIPATED REVENUE TO BE PROVIDED BY FIRE ASSESSMENTS AND ESTABLISHING PROPOSED FIRE ASSESSMENT RATES; DIRECTING THE CITY MANAGER TO PREPARE A PRELIMINARY ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED FIRE ASSESSMENTS; DIRECTING THE PROVISION OF PUBLISHED AND MAILED NOTICE IN CONNECTION THEREWITH; PROVIDING FOR SEVERABILITY AND CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OCALA, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Ocala, Florida is adopted pursuant to City Ordinance 2021-13 (“Fire Assessment Ordinance” or “Ordinance”, to be codified as Article IV in Chapter 30 of the City of Ocala Code of Ordinances); Article VIII, section 2(b) of the Florida Constitution; Sections 166.021, 166.041 and 197.3632, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE, DEFINITIONS, AND INTERPRETATION.

(A) Purpose. This Resolution constitutes the 2025 Preliminary Assessment Resolution in the annual proceeding for reimposition of Fire Assessments for the fiscal year beginning on October 1, 2025 as described in the Fire Assessment Ordinance. This Resolution may be amended from time to time. All terms, whether capitalized or not as presented in the Code, not otherwise defined herein shall have the meaning set forth in the Fire Assessment Ordinance, the Initial Resolution and Final Resolution, as may have been amended, and

in Resolution Nos. 2023-33, 2023-39, 2024-31, and 2024-37, as may be modified, supplemented, amended, and confirmed by this 2025 Preliminary Resolution. However, nothing in this Resolution amends or affects the validity of any Fire Assessments finally adopted and imposed by any previously adopted resolutions.

(B) Definitions. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"Final Assessment Study" or "2023 Final Assessment Study" means the City of Ocala Fire Final Technical Study dated June 29, 2023, prepared by Benesch (previously known as Tindale Oliver), attached to Resolution No. 2023-39 as Exhibit C and incorporated herein in its entirety and made a part hereof by reference as if set forth in full.

"Maximum Assessment Rate" means the maximum fire assessment rates determined in the 2023 Final Assessment Study for a full fiscal year based on the total Fire Assessed Costs. The maximum assessment rates for FY2025-26 are the same as those rates presented in Tables 8, 10, and 11 in the 2023 Final Assessment Study.

"Proposed Fire Assessment Rates" means the rate schedules referenced in Section 6 of this 2025 Preliminary Resolution proposed for imposition under the Uniform Assessment Collection Act for the upcoming fiscal year.

(C) 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 3. PROVIDING FOR THE IMPOSITION OF FIRE ASSESSMENTS; FOR THE PROVISION AND FUNDING OF FIRE SERVICES; AND REIMPOSITION OF FIRE ASSESSMENTS.

(A) The City Council has carefully considered the Assessment Ordinance, this Preliminary Resolution, and Resolution Nos. 2024-31, 2024-37, 2023-33 and 2023-39, including the 2023 Final Assessment Study, which describe special benefits to Assessed Property from fire services provided by the City, identify Fire Assessed Costs, provide a methodology which fairly and reasonably allocate Fire Assessed Costs to Assessed Properties throughout the entire incorporated area of the City, and calculate proposed Fire Assessment rates. It is hereby ascertained, determined, and declared that each Assessed Property located within the incorporated area of the City will be specially benefitted by the provision of fire services in an amount not less than the Fire Assessment imposed on such Property, computed in the manner set forth in the 2023 Final Assessment Study, Resolution Nos. 2023-33, 2023-39, 2024-31 and 2024-37, and this 2025 Preliminary Resolution. It is hereby determined that the methodology and data used in the 2023 Final Assessment Study is fair and reasonable to impose for the Fiscal Year 2025-26 Fire Assessments. It is hereby determined that Fire Assessments shall be computed and imposed on all Assessed Property in the manner set forth in Resolution No. 2023-33, as amended, affirmed and ratified by Resolution Nos. 2023-39, 2024-31 and 2024-37, and in this 2025 Preliminary Resolution, as may be amended from time to time.

(B) Upon the imposition and collection of a Fire Assessment for fire services, facilities, and programs on Assessed Property within the City, all or a portion of the Assessed Costs to provide such fire services, facilities, and programs shall be funded from proceeds of the Fire Assessments. Any remaining costs of providing fire services, facilities, and programs shall be funded by lawfully available City revenues other than Fire Assessment proceeds. Costs related to the provision of Emergency Medical Services (EMS), as discussed in more detail in the 2023 Final Assessment Study, have not been included in the Fire Assessed Costs.

(C) It is hereby determined and declared that the reimposition of Fire Assessments as proposed in this 2025 Preliminary Resolution, as may be adopted by an Annual Resolution approving the Final Assessment Roll pursuant to Sec. 30-64 of the Code, shall be imposed and collected throughout the

incorporated area of the City for the full fiscal year and shall be collected using the uniform method of collection authorized and defined in Sec. 30-67(a) of the Code. Pursuant to Sec. 30-67(b) of the Code, the Fire Assessment collected using the uniform method may also include any outstanding and delinquent fire assessments, and any associated fees, interest, penalties, and costs related to the imposition and collection of Fire Assessments previously imposed using an alternative method of collection, including any costs, fees, and expenses related to the collection of such delinquent Fire Assessments. Upon adoption of the Annual Resolution, including approval of the Final Assessment Roll, all Fire Assessments shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid.

SECTION 4. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, determined, and declared that the Fire Services to be funded by the Fire Assessments have a logical relationship to real property and provide special benefit to the Assessed Property based upon the following legislative determinations.

(A) Upon the adoption of this Preliminary Assessment Resolution, all legislative findings and determinations of special benefit ascertained and declared in the Assessment Ordinance and prior Resolutions are hereby ratified, confirmed, amended where inconsistent with this Resolution, and fully incorporated herein. The findings and determinations in this 2025 Preliminary Resolution amend and supplement the findings and determinations in prior Resolutions without however affecting the validity or effectiveness of any Fire Assessments previously adopted and imposed.

(B) The authority of local governments to adopt and impose special assessments for fire services and to develop and legislatively determine fair and reasonable assessment apportionment methodologies has been upheld by Florida Courts, including for example the Florida Supreme Court decision in Morris v. City of Cape Coral, 163 So.3d 1174 (Fla. 2015). See also, Fire Dist. No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969); Lake County v. Water Oak Management Corp., 695 So. 2d 667 (Fla. 1997);

City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002); Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (4th DCA 2010); and Sarasota County v. Sarasota County Church of Christ, Inc., 667 So.2d 180 (Fla 1995) (citing City of Boca Raton v. State, 595 So.2d 25 (Fla. 1992)).

(C) The City's fire services have a logical relationship with and provide special benefit to property. The method of apportioning costs to Assessed Properties documented in the 2023 Final Assessment Study is fair and reasonable and reflects applicable Florida case law on fire assessments. The City Council's determinations of special benefit and fair apportionment are supported by the Ordinance, this 2025 Preliminary Resolution and prior Preliminary and Annual Resolutions, the 2023 Final Assessment Study, and evidence and testimony provided by the City's consultants and by the services and operations of the Department.

(D) The City maintains the Department at a level that provides response readiness to respond to calls for service throughout the City. All Assessed Properties are specially benefitted by the availability of the Department to respond to calls for service as well as the actual responses to calls for service. Other programs and services of the Fire Rescue Department, including for example, property and plans inspections, fire/smoke detection alarm programs, and other public education programs, also specially benefit Assessed Properties, particularly improved properties, in the City. The special benefits to Assessed Property within the City from the services, improvements and programs of the Department include, but are not limited to:

- (1) the readiness-to-serve availability of the Department to respond to fire and medical emergencies;
- (2) first responder medical aid to protect the life and safety of occupants and residents;
- (3) enhancement of the value, use, and enjoyment of properties, including vacant property, and structures;
- (4) the ability of the City to respond to, suppress and contain a fire and to provide protection against loss and damage to property and to improvements;

(5) the ability for owners of improved and vacant property to obtain property and liability insurance at reasonable rates because of the availability of fire services provided by the Department;

(6) providing protection for uninsured or underinsured property and property owners;

(7) containing the spread of fire incidents, sometimes occurring on unimproved property, with the potential to spread and endanger the value, structures and occupants of nearby property; and

(8) enhanced property value and enhanced marketability of and/or ability to develop property.

(E) In accordance with Town of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla., 2002), costs related to Advanced Life Support (ALS) are not included in the Fire Assessed Costs. The 2023 Final Assessment Study provides a reasoned analysis of the Department budgeted costs and removes costs related to ALS from the Fire Assessed Costs and calculation of the Fire Assessment Rates presented in this Preliminary Resolution, Resolution Nos. 2023-33 and 2023-39, and the 2023 Final Assessment Study. Analysis of budget items to allocate costs to ALS for exclusion from Fire Assessments and to identify allowable costs to include in the Fire Assessments was approved as a reasonable approach in Desiderio Corporation et al. v. City of Boynton Beach, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

(F) The City is not required to fully fund any given essential service or improvement 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 determine to fund all or a portion of an essential service or improvement, such as fire services, with general fund or other legally available revenues. The determination as to whether to contribute such other legally available revenues, and how much to contribute, lies solely in the discretion of the City Council. There is no requirement that the City impose an assessment for the maximum amount of the budget which can be funded by special assessments. The City Council may annually determine as a matter of public policy to impose Fire Assessments at a rate necessary to fund all of the Fire Assessed Costs, at a rate to fund less than all of the Fire Assessed Costs, or at a rate necessary to fund a specific portion of the Fire Assessed Costs. Costs incurred in providing fire services

and facilities not otherwise funded through Fire Assessments shall be paid with general fund or other legally available revenues. This policy is implemented through a legislative determination by the City Council 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 Council. However, in no event shall any rate of Fire Assessment exceed that previously noticed to the affected property owners without further notice and public hearing pursuant to the Assessment Ordinance.

(G) The findings and legislative determinations 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 Council. A combination of the foregoing yields a fair and reasonable apportionment methodology as described and ratified herein and in Resolution Nos. 2023-33 and 2023-39, including the 2023 Final Assessment Study.

(H) The special benefits derived from fire services, facilities, and programs as to each Assessed Property subject to the Fire Assessments equal or exceed the amount of the Fire Assessments levied and imposed hereunder.

(I) The City Council hereby finds and determines that the Fire Assessments to be imposed in accordance with this Resolution and as detailed in Resolution Nos. 2023-33 and 2023-39 and the 2023 Final Assessment Study provide a proper and equitable method of funding fire services, programs and facilities by fairly and reasonably allocating all or a portion of the Assessed Costs therewith among Assessed Property.

SECTION 5. APPORTIONMENT, CALCULATION, IMPOSITION, COLLECTION, AND USE OF FIRE ASSESSMENTS.

(A) APPORTIONMENT AND CALCULATION. The 2023 Final Assessment Study, attached to Resolution No. 2023-39 as Exhibit C, is hereby ratified and incorporated herein in its entirety and made a part hereof by reference as if set forth in full.

(B) The apportionment and calculation method set forth therein, and in Resolution Nos. 2023-33 and 2023-39, is hereby determined to be fair and reasonable and is approved and adopted as the apportionment and calculation methods for the Fire Assessments to be imposed and collected for FY2025-26. For purposes of Fire Assessments imposed and collected for FY2025-26, this 2025 Preliminary Resolution, the 2023 Final Assessment Study, and Resolution Nos. 2023-33, 2023-39, 2024-31 and 2024-37 supersede prior Assessment Studies and Resolutions, without however amending or affecting the validity or effectiveness of any Fire Assessments previously adopted and imposed.

(C) IMPOSITION AND COLLECTION OF FIRE ASSESSMENTS. Adoption of the 2025 Annual Assessment Resolution, after a public hearing notice of which is provided via mail and publication, shall be the final action to approve the Fire Assessments for FY2025-26. Fire Assessments for FY2025-26 shall be imposed and collected pursuant to the Uniform Assessment Collection Act as provided for in Section 30-67(a) of the Code.

(D) USE OF FIRE ASSESSMENTS. Proceeds derived by the City from the Fire Assessments shall be utilized for the provision of fire services and facilities. In the event there is any fund balance remaining at the end of any Fiscal Year, such balance shall be carried forward and thereafter used only to fund fire services, facilities, and programs appropriate for expenditure of Fire Assessments.

**SECTION 6. ESTIMATED FIRE ASSESSED COST AND ESTIMATED REVENUES;
ESTABLISHMENT OF PROPOSED FIRE ASSESSMENT RATES.**

(A) The anticipated Fire Assessment revenue for Fiscal Year 2025-26 is up to \$18,233,000.

(B) The proposed Fire Assessment Rates specified in the Fire Assessment Rate Schedules presented below are hereby determined to be fair and reasonable.

(1) Proposed Residential Fire Assessment Rates

**PROPOSED RESIDENTIAL FIRE ASSESSMENT
RATES FOR FY 2025-26**

Square Footage Tier	Proposed Fire Assessment Rate per Unit
<i>Single Family/Mobile Home/Duplex Tiering</i>	
1 to 1,000 sf	\$276.33
1,001 to 1,600 sf	\$313.20
1,601 to 2,500 sf	\$364.15
>2,500 sf	\$453.06
<i>Multi-Family Tiering</i>	
1 to 1,000 sf	\$249.73
1,001 to 1,200 sf	\$263.41
>1,200 sf	\$279.70

SOURCE: Table 8 in the 2023 Final Assessment Report

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(2) Proposed Non-Residential Fire Assessment Rates

PROPOSED NON-RESIDENTIAL FIRE ASSESSMENT RATES FOR FY 2025-26

	COMMERCIAL	INDUSTRIAL	INSTITUTIONAL
Square Footage Range	Commercial Rate per Parcel	Industrial/ Warehouse Rate per Parcel	Institutional Rate per Parcel
0 - 2,000	\$260.00	\$143.00	\$170.00
2,001 - 3,000	\$650.00	\$357.50	\$425.00
3,001 - 4,000	\$910.00	\$500.50	\$595.00
4,001 - 5,000	\$1,170.00	\$643.50	\$765.00
5,001 - 6,000	\$1,430.00	\$786.50	\$935.00
6,001 - 7,000	\$1,690.00	\$929.50	\$1,105.00
7,001 - 8,000	\$1,950.00	\$1,072.50	\$1,275.00
8,001 - 10,000	\$2,340.00	\$1,287.00	\$1,530.00
10,001 - 12,000	\$2,860.00	\$1,573.00	\$1,870.00
12,001 - 14,000	\$3,380.00	\$1,859.00	\$2,210.00
14,001 - 16,000	\$3,900.00	\$2,145.00	\$2,550.00
16,001 - 18,000	\$4,420.00	\$2,431.00	\$2,890.00
18,001 - 20,000	\$4,940.00	\$2,717.00	\$3,230.00
20,001 - 25,000	\$5,850.00	\$3,217.50	\$3,825.00
25,001 - 30,000	\$7,150.00	\$3,932.50	\$4,675.00
30,001 - 35,000	\$8,450.00	\$4,647.50	\$5,525.00
35,001 - 40,000	\$9,750.00	\$5,362.50	\$6,375.00
40,001 - 45,000	\$11,050.00	\$6,077.50	\$7,225.00
45,001 - 50,000	\$12,350.00	\$6,792.50	\$8,075.00
50,001 - 60,000	\$14,300.00	\$7,865.00	\$9,350.00
60,001 - 70,000	\$16,900.00	\$9,295.00	\$11,050.00
70,001 - 80,000	\$19,500.00	\$10,725.00	\$12,750.00
80,001 - 90,000	\$22,100.00	\$12,155.00	\$14,450.00
90,001 - 100,000	\$24,700.00	\$13,585.00	\$16,150.00
100,001 - 120,000	\$28,600.00	\$15,730.00	\$18,700.00
120,001 - 140,000	\$33,800.00	\$18,590.00	\$22,100.00
140,001 - 160,000	\$39,000.00	\$21,450.00	\$25,500.00
160,001 - 180,000	\$44,200.00	\$24,310.00	\$28,900.00
180,001 - 200,000	\$49,400.00	\$27,170.00	\$32,300.00
200,001 - 250,000	\$58,500.00	\$32,175.00	\$38,250.00
250,001 - 300,000	\$71,500.00	\$39,325.00	\$46,750.00
300,001 or more	\$78,000.00	\$42,900.00	\$51,000.00

SOURCE: Table 10 in the 2023 Final Assessment Report

(1) Proposed Vacant Land Fire Assessment Rate

**PROPOSED VACANT LAND FIRE
ASSESSMENT RATES FOR FY 2025-26**

Fire Assessment Land Use Category	Proposed Fire Assessment Rate per Unit
Vacant Land	\$55.69/parcel

SOURCE: Table 11 in the 2023 Final Assessment Report

(C) The City Manager shall utilize the assessment rates as described in this Preliminary Assessment Resolution in the preparation of the preliminary Assessment Roll as provided in Section 7 of this Preliminary Assessment Resolution.

SECTION 7. ASSESSMENT ROLL. The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for Fire Assessments for Fiscal Year 2025-2026, commencing with October 1, 2025, and ending September 30, 2026, in the manner provided in Sec. 30-64 of the Code. This preliminary Assessment Roll shall be prepared using the Proposed Rates shown in Section 6 of this Preliminary Resolution. The Assessment Roll shall include all Assessed Property within the City, excluding property which is identified as Non-Assessed Property or is otherwise exempted from payment of the Fire Assessments hereunder. A copy of this 2025 Preliminary Assessment Resolution, Resolution No. 2023-33, and Resolution No. 2023-39 including the 2023 Final Assessment Study, which summarize information and analysis related to the estimated amount of the Fire Assessed Cost to be recovered through the imposition of Fire Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the Preliminary Assessment Roll be in printed form if the amount of the Fire Assessment for each parcel of Assessed Property can be determined by use of a computer terminal or internet access available to the public or through contact with the City.

SECTION 8. PUBLIC HEARING. There is hereby established a public hearing to be held at 5:00 p.m. on September 11, 2025, in City Council Chambers of City Hall, 110 Watula Ave., Ocala,

Florida, at which time the City Council will receive and consider any comments on the Fire Assessments from the public and affected property owners and finally consider imposing Fire Assessments and providing for the manner of collection.

SECTION 9. NOTICE BY PUBLICATION. The City Manager shall direct the publication of notice of the public hearing authorized by Section 8 hereof in the manner and time provided in Section 30-63(c)(1) of the Code. The notice shall be published at least twenty (20) days prior to the public hearing. Nothing herein shall prevent the City from providing additional information in the notice or from varying the format of the notice so long as the published notice provides the information required by the Uniform Assessment Collection Act if the City uses the Uniform Method of Collection.

SECTION 10. NOTICE BY MAIL. The City Manager shall direct the mailing of notice of the public hearing authorized by Section 8 hereof in the manner and time provided in Section 3063(c)(2) of the Code. Nothing herein shall prevent the City from providing additional information in the notice, from using the annual Truth in Millage (TRIM) notice mailed annually by the Property Appraiser, or from varying the format of the notice so long as the notice is mailed at least twenty (20) days prior to the public hearing and includes the information required by the Uniform Assessment Collection Act if the City uses the Uniform Method of collection.

SECTION 11. SEVERABILITY AND CONFLICTS. Should any provision or section of this Resolution or the application thereof to any person or circumstance be held by a Court of competent jurisdiction to be unconstitutional or invalid, such decision shall not affect the validity of 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. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 12. EFFECTIVE DATE. This 2025 Preliminary Fire Assessment Resolution shall take effect immediately upon its passage and adoption.

This resolution adopted this _____ day of July, 2025.

ATTEST:

CITY OF OCALA

By: _____
Angel B. Jacobs
City Clerk

By: _____
Kristen M. Dreyer
President, Ocala City Council

Approved as to form and legality:

By: _____
William E. Sexton
City Attorney

Reviewed for accounting accuracy & completeness:

By: _____
Peter A. Lee
City Manager