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**CITY OF CORAL GABLES, FLORIDA**

**FINAL ASSESSMENT RESOLUTION**

**ADOPTED SEPTEMBER 22, 2009**

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**RESOLUTION NO. 2009-\_\_\_\_\_**

**CITY OF CORAL GABLES, FLORIDA**

**A RESOLUTION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF CORAL GABLES, FLORIDA; IMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of Coral Gables, Florida (the "City Commission"), has enacted Ordinance No. 2009-37 (the "Ordinance"), which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City;

**WHEREAS**, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property;

**WHEREAS**, the City Commission desires to implement a Fire Protection Assessment program and impose a Fire Protection Assessment in the City using the procedures provided by the Ordinance for the Fiscal Year beginning on October 1, 2009;

**WHEREAS**, the City Commission, on August 25, 2009, adopted Resolution No. 2009-231 (the "Initial Assessment Resolution");

**WHEREAS**, the Initial Assessment Resolution contains and references a brief and general description of the fire protection services, facilities and programs to be provided to Assessed Property; describes the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance;

**WHEREAS**, in order to impose Fire Protection Assessments for the Fiscal Year beginning October 1, 2009, the Ordinance requires the City Commission to adopt a Final Assessment Resolution which establishes the rates of assessment and approves the Assessment Roll for the applicable Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

**WHEREAS**, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

**WHEREAS**, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

**WHEREAS**, a public hearing was held on September 22, 2009, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to Ordinance No. 2009-37; Resolution No. 2009-231; the City Charter of the City of Coral Gables, Florida, Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.** This resolution constitutes the Final Assessment Resolution as defined in Ordinance No. 2009-37. All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

**SECTION 3. IMPOSITION OF FIRE PROTECTION ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Initial Assessment Resolution in the amount of the Fire Protection Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution. Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Initial Assessment Resolution from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(C) The method for computing Fire Protection Assessments described and referenced in the Initial Assessment Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix F and adopted in Section 7 of the Initial Assessment Resolution is hereby approved.

(D) For the Fiscal Year beginning October 1, 2009, the estimated Fire Protection Assessed Cost to be assessed is \$1,926,992.00. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year beginning October 1, 2009, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit				
Residential	\$50				
Non-Residential Property Use Categories	Building Classification (In square foot ranges)	Commercial	Industrial/Warehouse	Institutional	Educational
	100 – 1,999	\$59	\$9	\$54	\$22
	2,000 – 4,499	\$117	\$18	\$108	\$44
	4,500 – 7,999	\$263	\$39	\$242	\$98
	8,000 – 12,399	\$467	\$70	\$430	\$174
	12,400 – 17,799	\$723	\$107	\$667	\$270
	17,800 – 24,199	\$1,038	\$154	\$957	\$387
	24,200 – 31,699	\$1,411	\$209	\$1,300	\$526
	31,700 – 39,999	\$1,848	\$274	\$1,703	\$689
	40,000 – 49,399	\$2,332	\$346	\$2,149	\$869
	49,400 – 59,799	\$2,879	\$427	\$2,654	\$1,073
	59,800 – 71,199	\$3,485	\$517	\$3,213	\$1,299
	71,200 – 83,499	\$4,150	\$615	\$3,825	\$1,546
	83,500 – 96,799	\$4,867	\$721	\$4,486	\$1,813
	96,800 – 111,199	\$5,642	\$836	\$5,200	\$2,102
	111,200 – 126,499	\$6,481	\$960	\$5,974	\$2,414
	126,500 – 142,799	\$7,373	\$1,092	\$6,796	\$2,746
	142,800 – 159,999	\$8,322	\$1,233	\$7,671	\$3,100
	160,000 – 178,299	\$9,325	\$1,381	\$8,595	\$3,474
	178,300 – 197,599	\$10,391	\$1,539	\$9,578	\$3,871
	197,600 – 217,799	\$11,516	\$1,706	\$10,615	\$4,290
	217,800 – 239,099	\$12,693	\$1,880	\$11,700	\$4,728
	239,100 – 261,299	\$13,935	\$2,064	\$12,844	\$5,191
	261,300 – 284,499	\$15,228	\$2,255	\$14,037	\$5,673
	284,500 – 308,699	\$16,580	\$2,455	\$15,283	\$6,176
	308,700 – 333,899	\$17,991	\$2,664	\$16,583	\$6,701
	333,900 – 359,999	\$19,459	\$2,882	\$17,937	\$7,248
	360,000 – 387,199	\$20,980	\$3,107	\$19,339	\$7,815
	387,200 – 415,399	\$22,565	\$3,342	\$20,800	\$8,405
	415,400 – 444,499	\$24,209	\$3,585	\$22,315	\$9,018
	444,500 – 474,599	\$25,905	\$3,836	\$23,878	\$9,649
	474,600 – 505,699	\$27,659	\$4,096	\$25,495	\$10,303
	505,700 – 537,799	\$29,471	\$4,364	\$27,166	\$10,978
	537,800 – 570,899	\$31,342	\$4,641	\$28,890	\$11,674
	570,900 – 604,999	\$33,271	\$4,927	\$30,668	\$12,393
	605,000 – 639,999	\$35,258	\$5,221	\$32,500	\$13,133
	640,000 – 676,099	\$37,298	\$5,523	\$34,380	\$13,893

676,100 – 713,099	\$39,402	\$5,834	\$36,319	\$14,677
713,100 – Unlimited	\$41,558	\$6,154	\$38,307	\$15,480

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(E) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2009.

(F) No Fire Protection Assessment shall be imposed upon a parcel of Government Property or upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. The exemption provided herein for Government Property does not include Government Leaseholds. Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments.

(G) As authorized in Section 2.13 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Final Assessment Resolution based upon the rates of assessment approved herein.

(H) Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or

municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(I) The Fire Protection Assessments imposed against non-Government Property shall be billed, collected, and enforced pursuant to the alternative method of collection described in Section 3.02 of the Ordinance and Section 14 of the Initial Assessment Resolution. The Fire Protection Assessments imposed against Government Property that is not otherwise exempted from the Fire Protection Assessments shall be billed, collected, and enforced pursuant to the alternative method of collection described in Section 3.03 of the Ordinance and Section 14 of the Initial Assessment Resolution. The City Commission hereby directs the City Manager to mail said bills no later than November 1, 2009 in substantially the form attached hereto as Appendix C.

**SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby confirmed.

**SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

**SECTION 6. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

**[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK.]**

**SECTION 7. EFFECTIVE DATE.** This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 22nd day of September, 2009.

CITY OF CORAL GABLES, FLORIDA

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Mayor

ATTEST:

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City Clerk

(Corporate Seal)

APPROVED AS TO FORM AND CORRECTNESS:

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City Attorney

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**