BEFORE THE CITY COMMISSION

CITY OF STUART, FLORIDA

RESOLUTION NUMBER 86-2019

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF STUART, FLORIDA, APPROVING THE FISCAL YEAR 2019-2020 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE MARTIN COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY. This Resolution of the City of Stuart, Florida (the "City"), is adopted pursuant to City Ordinance No. 2271 (as currently codified in Article V, Division 6 of the City of Stuart Code of Ordinances, the "Assessment Ordinance"), City Resolution No. 142-2013 (as amended and supplemented from time to time, and particularly as amended and supplemented by Resolution No. 21-2014, the "Initial Assessment Resolution"), sections 166.021, 166.041 and 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This resolution constitutes the Annual Assessment Resolution for the Fiscal Year commencing October 1, 2019 (the "Fiscal Year 2019-2020"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the

Assessment Ordinance and the Initial Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Pursuant to the Assessment Ordinance, the City Commission adopted the Initial Assessment Resolution imposing special assessments (the "Fire Protection Assessments") to provide for the annual funding of fire protection services, facilities and programs commencing with Fiscal Year 2014-15, and providing for collection of the Fire Protection Assessments pursuant to the tax bill method authorized by the Uniform Assessment Collection Act.

(B) On October 28, 2013, the City Commission adopted Resolution No. 127-2013, expressing its intent to use the tax bill collection method authorized by the Uniform Assessment Collection Act for collection of annual non-ad valorem assessments, including the Fire Protection Assessments, commencing with the tax bill mailed by the Tax Collector in November, 2014.

(C) The Assessment Ordinance provides for the adoption of an Annual Assessment Resolution for each Fiscal Year approving, confirming or amending the Assessment Roll.

(D) City Resolution No. 22-2014 (as amended and supplemented from time to time, and particularly as supplemented by City Resolution No. 67-2014, the "Note Resolution") authorized issuance of the City's Fire Protection Assessment Revenue Note, Series 2014 (the "Note"). The Note was issued on August 14, 2014, and is secured by the annual Fire Protection Assessments. Section 9 of the Note Resolution provides that the City shall annually and timely adopt an assessment resolution as required and necessary for imposing Fire Protection Assessments for each Fiscal Year in an amount sufficient to satisfy the principal and interest payments on the Note until the Note is paid in full.

(E) Certain Tax Parcels which were not previously subject to the Fire Protection Assessments are being added to the Assessment Roll for Fiscal Year 2019-2020. Such parcels, a list of which is on file with the City Clerk and incorporated herein by reference, receive the several special benefits described in the Initial Assessment Resolution from the City's provision of fire protection services, facilities and programs (the "Newly Assessed Parcels").

(F) As required by Section 2.08 of the Assessment Ordinance, the City Commission conducted a public hearing on September 9, 2019 in order to receive comments from the owners of the Newly Assessed Parcels prior to adoption of the Assessment Roll for Fiscal Year 2019-2020. Mailed notice of such public hearing was provided to the owners of the New Assessed Parcel in accordance with the Assessment Ordinance, an affidavit of mailing being attached hereto as Appendix A.

(G) The Assessments contemplated hereunder are 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 Resolution shall be construed solely as ministerial.

(H) The legislative determinations and findings set forth in the Initial Assessment Resolution are hereby ratified, confirmed and incorporated herein by reference.

SECTION 4. APPROVAL OF ASSESSMENT ROLL; COLLECTION OF ASSESSMENTS.

(A) The estimated Fire Protection Assessed Cost for Fiscal Year 2019-2020 is approximately $1,300,000. The Assessment Roll for Fiscal Year 2019-2020, a copy of which is on file with the City Clerk and incorporated herein by reference, is hereby confirmed and approved based upon a Tier 1 rate of $108.35 per parcel and a Tier 2 rate of $1.30 per EBU.

(B) The City Financial Services Director is hereby authorized and directed to certify the foregoing Assessment Roll to the Martin County Tax Collector on or before September 15, 2019 for collection pursuant to the Uniform Assessment Collection Act. The Assessment Roll as delivered to the Tax Collector shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B.

(C) Fire Protection Assessments 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. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims until paid.

(D) The Initial Assessment Resolution approved Maximum Assessment Rates of $193.87 per Tax Parcel for Tier 1 and $2.34 per EBU for Tier 2. Such Maximum Assessment Rates are hereby ratified and confirmed as the Maximum Assessment Rates which may be utilized in preparation of the Assessment Roll for Fiscal Year 2019-2020 and beyond.

(E) The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 5. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affects the validity of the other provisions in this Resolution.

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SECTION 6. EFFECTIVE DATE. This Resolution shall be in full force and take effect immediately upon its passage and adoption.

ADOPTED this _____ day of _____, 2019.

Commissioner _____ offered the foregoing resolution and moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a roll call vote, the vote was as follows:

	YES	NO	ABSENT
BECKY BRUNER, MAYOR			
EULA R. CLARKE, VICE MAYOR			
KELLI GLASS LEIGHTON, COMMISSIONER			
MERRITT MATHESON, COMMISSIONER			
MIKE MEIER, COMMISSIONER			

ATTEST

_____
MARY KINDEL
CITY CLERK

_____
BECKY BRUNER
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

_____
MICHAEL J. MORTELL
CITY ATTORNEY