



CITY OF CLEWISTON
115 West Ventura Avenue
Clewiston, Florida 33440

CITY COMMISSION
PUBLIC HEARING & MEETING AGENDA

Tuesday, September 12, 2023-5:05 p.m.

Call Meeting & Public Hearing to Order

Prayer and Pledge of Allegiance

Additions/Deletions/Changes and Approval of the Agenda

Public Comments

PUBLIC HEARING 5:05 p.m.

1. **Resolution No. 2023-077** – Resolution No. 2023-077 adopts a new non-ad valorem assessment for fire services within the City of Clewiston.

Exhibit: Agenda Item Report No. 1

Recommendation: Recommended motion is to approve Resolution No. 2023-077.

RESOLUTION

2. **Resolution No. 2023-078** - Resolution No. 2023-078 adopts the agreement between Hendry County Property Appraiser and City of Clewiston.

Exhibit: Agenda Item Report No. 2

Recommendation: Recommended motion is to approve Resolution No. 2023-078.

Adjournment

The City of Clewiston is an equal opportunity provider and employer.

City Hall is wheelchair accessible and accessible parking spaces are available. Accommodation requests or interpretive services must be made 48 hours prior to the meeting. Please contact the City Clerk's office at (863) 983-1484, extension 105, or FAX (863) 983-4055 for information or assistance.

If a person decides to appeal any decision made by the City Commission with respect to any matter considered at this meeting, the person will need a record of the proceedings, and that, for such purpose, the person may need to ensure a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

I, the undersigned authority, do hereby certify the above Notice of Meeting of the City Commission of the City of Clewiston is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice at the front and rear entrances of City Hall, a place convenient and readily accessible to the general public at all times.

Mary K. Combass, City Clerk

CITY OF CLEWISTON
City Commission Agenda Item Report

AGENDA ITEM REPORT NO. 1
Public Hearing Date: September 12, 2023

Subject: PUBLIC HEARING - Non-Ad Valorem Fire Special Assessment - 5:05 p.m.

- 1. Background/History:**
 - a.) Resolution No. 2023-077 adopts a new non-ad valorem assessment for fire services within the city.

- 2. Financial Impact:** \$356,904.12

- 3. Attachments:**
 - a.) Resolution No. 2023-077
 - Exhibit A: Assessment Roll
 - Exhibit B: Fire/Rescue Serve Assessment Report
 - b.) Newspaper Affidavit

- 4. Actions/Options/Recommendations:**
 - a.) Recommended motion is to approve Resolution No. 2023-077.

RESOLUTION NO. 2023-77

A RESOLUTION OF THE CITY OF CLEWISTON, FLORIDA ADOPTING A NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES PURSUANT TO THE UNIFORM METHOD OF COLLECTING SUCH ASSESSMENT SET FORTH IN FLA. STAT. 197.3632; STATING THE NEED FOR SUCH A SPECIAL ASSESSMENT (NON-AD VALOREM); ESTIMATING THE COST OF FIRE-RESCUE SERVICES PROVIDED BY THE CITY'S VOLUNTEER FIRE DEPARTMENT; DESCRIBING WITH PARTICULARITY THE PROPOSED METHOD OF APPORTIONING THE FIRE-RESCUE SERVICE COST AMONG THE PARCELS OF PROPERTY LOCATED WITHIN THE FIRE-RESCUE SERVICE AREA; APPROVING A FIRE PROTECTION ASSESSMENT ROLL BASED UPON THE METHODOLOGY SET FORTH HEREIN; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, On December 21st, 2020, the City Commission of the City of Clewiston Florida adopted resolution no. 2020-86 declaring its initial intent to adopt a non-ad valorem special assessment for the provision of fire services within the city pursuant to the uniform method of collecting such assessment set forth in Fla. Stat. 197.3632. and;

WHEREAS, The City of Clewiston fire protection services requires funding in order to adequately perform its duties of fire suppression, fire protection, fire/building inspections, and first response medical services to serve and protect the residents of the City; and

WHEREAS, properties within the City are directly benefitted by such services through increased public safety and lower insurance premiums for property served; and;

WHEREAS, The City may use the uniform method of collecting non-ad valorem special assessments to fund the provision of fire services in the City, as authorized under Section 197.3632, Florida Statutes, because this method will allow the special assessments to be collected annually in the same manner as provided for ad valorem taxes; and

WHEREAS, The City has implemented all those procedures necessary and precedent to the adoption of the non-ad valorem assessment roll pursuant to the provisions of section 197.3632.

WHEREAS, The City now desires to adopt and impose the non-ad valorem special assessment roll detailed within the attached "**EXHIBIT A**" beginning in November 2023 for the Fiscal Year 2023-2024 and continuing each year thereafter.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COMMISSION OF CLEWISTON, FLORIDA, THAT:

Section 1. It is hereby ascertained and declared the fire-rescue services provided by the city constitute a special benefit to improved and unimproved real property based upon the following legislative determination that fire-rescue services are logically related to the

ownership, use, and enjoyment of real property by providing the following special benefits:

- (1) Protecting the value of the improvements and structures by providing and otherwise making available fire-rescue services;
- (2) Protecting unimproved property from brush and forest fires.
- (3) Protecting the life and safety of persons in the use and enjoyment of improvements and structures by providing and otherwise making available fire-rescue services.
- (4) Lowering the cost of fire insurance by the presence of professional and comprehensive fire-rescue services within the city.
- (5) Reducing the threat that fire on vacant property will spread and endanger structures and occupants on improved property.

Section 2. In order to impose the non-ad valorem assessment, the city retained a Fire Protection Assessment Consultant "PFM" who prepared a study for the city in March 2023 (City of Clewiston, Fire/Rescue Service Assessment Report attached hereto as "**EXHIBIT B**") This study and its recommended methodology is hereby approved and incorporated by reference in this Fire Assessment Resolution.

Section 3. The City has prepared a Fire Protection Assessment Roll which is attached hereto as "**EXHIBIT A**" and incorporated by reference in this Fire Assessment Resolution. A copy of this Fire Protection Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection and copying. The City Commission approves the assessment roll, and the roll shall be timely submitted to the property appraiser and tax collector in accordance with the Uniform Collection Statute.

Section 4. Each tax parcel located within the City Fire Service Area shall be assigned to one of the following property use categories: SF Residential DU, Mobile Homes DU, Multi Family DU, Condo, Motor Coach/RV, Retail, Office, Hotel, Industrial, Institutional, Vacant Commercial, Vacant Industrial, Vacant Institutional, Vacant Residential, Government, Misc. & Non-res. Agr., Vacant Agr.

Section 5. The proposed City of Clewiston Fire/Rescue Special Assessment is fair and reasonable based on the proportionate allocation of costs, by property use category. The percentage of Fire service calls by specific property use category were calculated and used to apportion the cost calculations to the appropriate category for fire/rescue readiness and service demand categories. A parcel apportionment methodology was determined for each category and the special assessment rates were calculated for each property use category. Assessments are composed of two tiers: Readiness/Availability, allocated per parcel and Demand for Service, allocated per Equivalent Residential Unit (ERU), guided by broad categories identified in calls for service. Readiness costs are characterized by administrative costs, capital equipment and building costs. Demand costs are characterized by operational mobilization including volunteer response salaries, travel costs, operational equipment and supplies. For demand purposes, an ERU is defined as the average size of a single-family home within the City (1,606 square feet). Non-residential ERUs are determined by dividing building space by the average ERU

size. Vacant lands are defined as 1 ERU per acre. RV lots ERUs are discounted by 50% reflecting high vacancy rates of these properties and seasonal use where structures (RVs) are not present on site. The amount to be collected per parcel by use category is calculated by adding the parcel's readiness fee plus its demand allocation fee. The estimated total amount to be collected by this special assessment for the fiscal year 2023-2024 is \$393,902.

- Section 6. A Fire Protection Assessment is hereby imposed against all property within the Clewiston Fire Service Area except that property which is wholly exempt from ad valorem taxation under Florida law. The Fire Protection Assessment is hereby assessed at the rate of assessment attached in the Preliminary Fire Protection Assessment Roll attached hereto as "EXHIBIT A" for the Fiscal Year 2023-2024 and continuing each year thereafter.
- Section 7. The provisions of this fire Assessment resolution are severable; and if any section, subsection, sentence, clause, or provision is held invalid by any court of competent jurisdiction, the remaining provisions of the fire assessment resolution shall not be affected there by.
- Section 8. This resolution shall be effective upon adoption.

DULY ADOPTED this ___ day of _____ month, _____. 2023.

ATTEST:

CITY OF CLEWISTON, FLORIDA

Mary K. Combass, City Clerk

James Pittman, Mayor

(MUNICIPAL SEAL)

**APPROVED AS TO FORM
AND LEGAL SUFFICIENCY**

By: _____
Dylan J. Brandenburg, City Attorney

Special Assessment Summary Report – 2023

Year State – Roll Correction RC# – 0

Special Assessment Agency	Special Assessment Code	\$ Assessment	# Parcels	# Units	Rate
Clewiston Fire 863-983-1484	CFPP	\$ 176,266.44	2,681	2,477.00	\$ 71.19
Clewiston Fire 863-983-1484	CFVR	\$ 2,110.20	133	220.73	\$ 9.56
Clewiston Fire 863-983-1484	CFVC	\$ 778.82	201	81.79	\$ 9.56
Clewiston Fire 863-983-1484	CFSF	\$ 76,356.24	1,689	1,704.00	\$ 44.81
Clewiston Fire 863-983-1484	CFDA	\$ 28,812.83	315	643.00	\$ 44.81
Clewiston Fire 863-983-1484	CFCM	\$ 62,253.55	324	1,884,622.00	\$ 53.05
Clewiston Fire 863-983-1484	CFIM	\$ 10,037.44	18	224.00	\$ 44.81
Clewiston Fire 863-983-1484	CFRV	\$ 288.60	9	84.00	\$ 3.70



CITY OF CLEWISTON, FL

Fire/Rescue Service Assessment Report

Prepared for:
City of Clewiston, FL

Prepared on March 30, 2023

PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

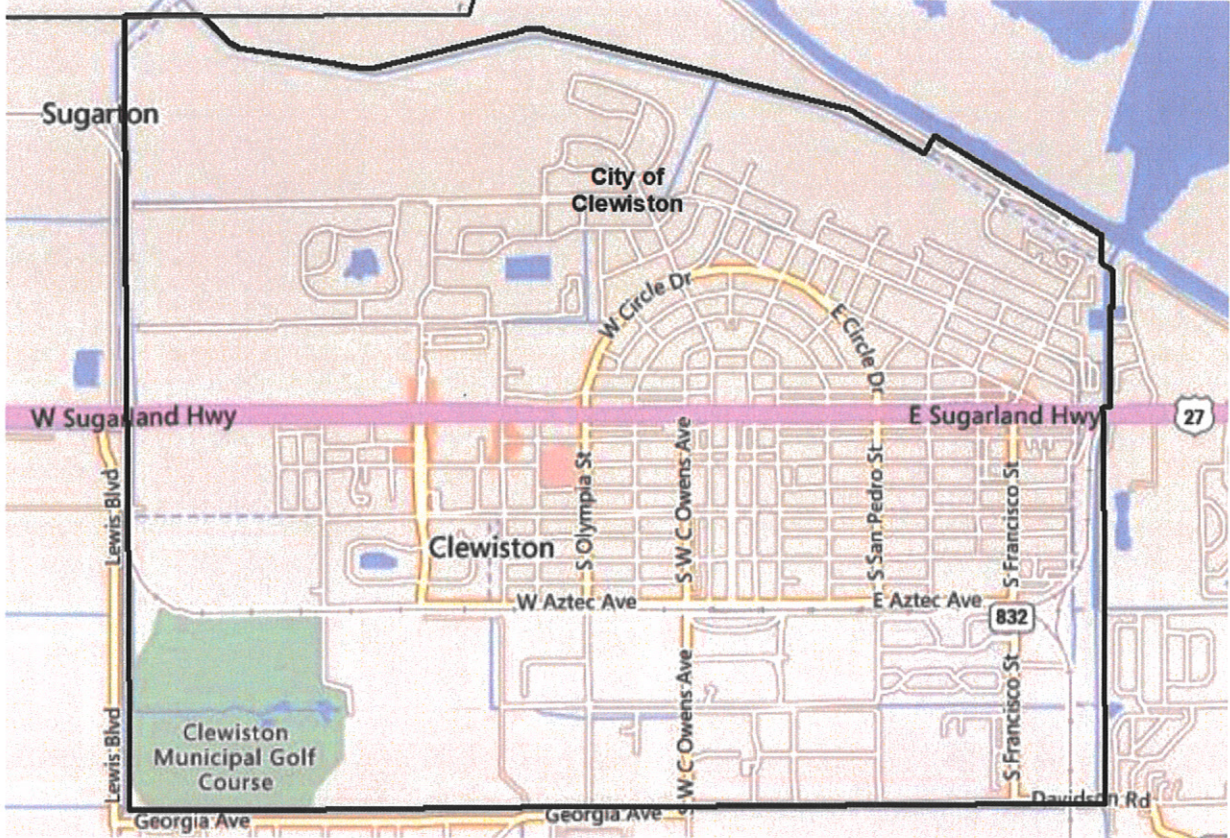


City of Clewiston Fire/Rescue Assessment Schedule

- The proposed City of Clewiston Fire/Rescue Special Assessment is fair and reasonable based on the proportionate allocation of costs, by property use category.
- The benefits received are proportionate to the costs.
- Assessments are levied by the City on incorporated City properties only.
- Assessments are composed of two tiers: Readiness/Availability, allocated per parcel and Demand for Service, allocated per Equivalent Residential Unit (ERU), guided by broad categories identified in calls for service.
- Readiness costs are characterized by administrative costs, capital equipment and building costs.
- Demand costs are characterized by operational mobilization including volunteer response salaries, travel costs, operational equipment and supplies.
- For demand purposes, an ERU is defined as the average size of a single-family home within the City (1,606 square feet). Non-residential ERUs are determined by dividing building space by the average ERU size. Vacant lands are defined as 1 ERU per acre. RV lots ERUs are discounted by 50% reflecting high vacancy rates of these properties and seasonal use where structures (RVs) are not present on site.
- The Fire Assessments include annual funding amounts for capital equipment, based on the 10 year finance cost for the immediate 5-years of equipment needs plan submitted by the Municipal Fire Chief.
- Capital costs account for approximately thirty (30) percent of the total assessment. These funds should be earmarked or escrowed in a separate capital account or fund for Fire capital needs only, to assure long term viability of the capital program.
- Operating costs are reflective of planned salary, equipment cost increases and other budget line items.
- Table 1 presents the proposed City of Clewiston Fire/Rescue Assessment schedule for the 3-year average rate. Adopting the 3-year average rate smooths the annual rate variability as a result of examining budget operating and financed capital costs for fiscal years 2023-24, 2024-25 and 2025-26, with the expectation rates will need to be revised/updated for fiscal year 2026-2027 .



Map 1 City of Clewiston Fire/Rescue Service Municipal Boundary Map



Source: PFM; Hendry County



Table 1 City of Clewiston Fire/Rescue Service Assessment Rates

	Readiness		Demand		Demand
	Parcels		ERUs	Allocation	Per ERU
SF Residential DU	1,564	56.4%	1,585	\$105,202	\$44.81
Mobile Homes DU	115	4.1%	111	\$155,794	\$44.81
Multi Family DU	135	4.9%	513	\$7,959	\$44.81
Condo	204	7.4%	200	\$3,389	\$44.81
Motor Coach/RV	72	2.6%	5	\$575	\$53.05
Retail	192	6.9%	676	\$3,382	\$53.05
Office	37	1.3%	92	\$1,258	\$53.05
Hotel	14	0.5%	128	\$71	\$53.05
Industrial	53	1.9%	144	\$15,120	\$53.05
Institutional	54	1.9%	206	\$26,114	\$25.76
Vacant Commercial	52	1.9%	18	\$18	\$9.56
Vacant Industrial	36	1.3%	51	\$92	\$9.56
Vacant Institutional	2	0.1%	2	\$0.30	\$9.56
Vacant Residential	84	3.0%	104	\$1,443	\$9.56
Govt	109	3.9%	796	\$71,496	\$25.76
Misc. & Non-res Agr.	22	0.8%	7	\$4,717	\$53.05
Vacant Agr.	27	1.0%	565	\$60,758	\$9.56
TOTAL – Parcels/ERUs	2,771		5,202		
Readiness/Demand Allocation	\$197,286		\$196,616	Total Assessment \$393,902	
Readiness Fee Per Parcel	\$71.19				

Source: PFM



1.0 Project Overview

The City of Clewiston (City) has entered into a professional services agreement with PFM to provide services in the determination of a new Fire/Rescue Special Assessment within the City. Currently, municipal fire/rescue protection services are funded through an ad valorem tax at the City level. The new Assessment will fund the City's portion of fire/rescue protection services, equipment and facilities. The City also provides fire/rescue services in unincorporated areas. Unincorporated fire/rescue services are provided by the City throughout the Hendry County East Fire MSBU. The costs to provide East Fire MSBU services are funded by Hendry County through a special assessment levied on unincorporated parcels in the East Fire MSBU properties. The new City Assessment will fund only the City's costs to provide fire/rescue services within the City. The new Assessment will be imposed on all taxable real property in the City and will replace that portion of the existing ad valorem millage tax currently in place which funds municipal fire/rescue services today. Though the Assessment rates will be different from the County rates, the methodology used to determine the new Special Assessment for the City is the identical method recently adopted and being used by Hendry County to fund fire/rescue services in the East Fire MSBU, representing portions of the unincorporated areas of Hendry County.

Per Florida Statutes 170.201, The City may levy and collect special assessments to fund capital improvements and municipal services, including, but not limited to, fire protection. The City of Clewiston will establish these Assessments to provide these fire/rescue protection services, but these Assessments exclude EMS services. EMS is excluded resulting from June 2000, litigation over the City of North Lauderdale fire rescue assessment program which resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the "North Lauderdale" case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical rescue services do provide a special benefit to property. In 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals. As such, the new City Assessment represents only fire related, and first response medical rescue services, and does not include Emergency Medical Services (EMS), which are funded through other mechanisms.

The objective of this new Special Assessment for Fire/Rescue Services Report is to provide the Assessment Schedule in accordance with provision of Fire/Rescue protection services within the City of Clewiston municipal boundary; to include capital expenditures in the future budgeting and update the fee schedule for the Clewiston Fire Assessment program. The new Fire Assessment will be collected on the tax bill beginning in November, 2023 to fund costs for Fiscal Year 2023-24. Assessments will be collected from taxable incorporated properties located within the City of Clewiston. This document is the Fire Assessment Report (Report).

The methodology contained within this report for calculating the Fire assessments for each property use category included the following steps:

- The full costs to provide fire protection/rescue services for the City were functionalized and identified. This includes operating and capital budget analysis, and administrative costs for City.
- The percentage of Fire calls for service allocated to property use categories that conform to the



Hendry County Property Appraiser's database were used to prepare the municipal assessment schedule.

- The percentage of Fire service calls by specific property use category was calculated and used to apportion the cost calculations to the appropriate category for fire/rescue readiness and service demand categories.
- A parcel apportionment methodology was determined for each category and the special assessment rates were calculated for each property use category.

The goals of this study are as follows:

- To use the City's historic Fire services budget for Fiscal Years 2020-21, 2021-22 and 2022-23 as a baseline budget to identify and project the assessable costs for the average of the subsequent three fiscal years for Fire/Rescue services in the City.
- To include budget costs identified for future capital equipment expenditures.
- To include budget costs for administrative and collection costs for the Special Assessment
- To provide the methodology that apportions the costs for Fire/Rescue services among properties in proportion to the benefits received by such properties and calculate Fire/Rescue Assessments that are capable of collection as a municipal assessment, using the collection process provided in the Uniform Method.
- To apply the assessment methodology and develop updated assessment rates within the identified property use categories

Purpose

In order to achieve the study goals, a number of objectives were accomplished as follows:

- Updated the inventory of the City's existing and proposed Fire/rescue services and resources.
- Updated the full costs of providing Fire/Rescue services within the City.
- Conforming the analyses to the service area boundary corresponding to the municipal boundary of the City.
- Reviewed such final cost determinations with the City to determine which elements provide the requisite benefit to the identified classifications of property.
- Determined the relative benefit derived by categories of property use within the City anticipated from the projected delivery of Fire/Rescue services through future Fiscal Year 2025-26.
- Determine the fair and reasonable apportionment of costs among benefited parcels within each property use category.
- Determine the parcel classifications and calculate preliminary special assessment rates based on a three-year average rate to be applicable and used through fiscal year 2025-26 .
- Determine the preliminary assessment rates and parcel classifications recommended are capable of collection conforming to the statutory requirements of the Uniform Method.



Methodology

PFM performed the following tasks in accomplishing the project objectives:

- Undertook data collection and a detailed research process to identify and update the operations and funding of Fire/Rescue operations within the City for Fire/Rescue services.
- Conducted interviews with Municipal staff to identify and update all services and costs in the Fire Department (City portion of costs only), including but not limited to salaries, personnel costs, insurance, buildings/facilities, capital equipment and fire suppression and rescue equipment.
- Analyze budget data for Fiscal Years 2020-21, 2021-22 and 2022-23 and future Fiscal Year cost calculations for the provision of Fire/Rescue protection services, within the City.
- Determined portions of the budgets which represent readiness/availability and service demand to prepare a two-tier assessment reflective of the aspects and characteristics of Fire/Rescue protection and services provided.
- Analyzed three years of Fire call incidence data (Years 2020-22) to guide allocation of the provision of Fire services to property use categories within the City.
- Distributed the funding requirement for the three-year assessment rates through Fiscal Year 2025-26 among identified property use categories based upon the recommended apportionment to determine preliminary special assessment rates within the City.

Background

In Fiscal Year 2022-23 municipal Fire protection services were funded through an ad valorem tax imposed by the City. The amount of budgeted funding was approximately \$273,559 for Fire/rescue services within the City. The City has undertaken an engagement with PFM to prepare the special assessment schedules for the City Fire/rescue to raise necessary funds through which the City will continue to fund and provide Fire/Rescue services. This report examines the City Special Assessment requirements, examining the unique characteristics of the area and providing the assessment rate schedule to fund Fire/rescue services. The ad valorem tax millage rate will be reduced accordingly through replacement of ad valorem funds with special assessments.

A benefits analysis is also conducted to assure the resulting assessments are fair and equitable, meeting the requirements for a properly levied and administered special benefit assessment. The methodology and benefits analysis is identical to the method adopted by Hendry County in 2022 to fund the County portion of Fire/Rescue services.



2.0 Special Benefits

The following assumptions support a finding that the fire services, facilities, and programs provided by the City provide a special benefit to the assessed parcels.

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire protection services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program; and (iv) containing fire incidents occurring on land and within buildings with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire protection services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the assessable area.

This report describes the assessment methodology used to develop the Fire/Rescue assessments in this report. First, we discuss relevant Florida Law regarding Special Non-ad Valorem Assessments, followed by sections discussing how Florida Law has been applied to the determination of benefit and the apportionment of the annual revenue requirements of the Fire/Rescue Assessment to benefitting properties.

This section discusses relevant Florida Law regarding special non-ad valorem assessments as it relates to the City's proposed Fire/Rescue Assessment program. The discussion covers how Florida law relates to special benefit and proportional benefit.

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund operations and maintenance expenses and capital improvements for essential services such as roads, drainage, fire/rescue services, utilities, etc. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the two-pronged test. They are 1) the property assessed must derive a special benefit from the service provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In considering special benefit, the following question must be considered, "Can a special benefit be derived from Fire/Rescue Service by all properties within the District (City) to meet the first prong of the two-pronged test, even if all properties are not improved and/or do not receive calls for service?". The answer is yes based in part upon the Florida Supreme Court determination in *Fire District No. 1 of Polk County v. Jenkins* that a sufficient special benefit was derived by the availability of fire services to justify the imposition of the special assessment¹. Also, in *Meyer v. City of Oakland Park* the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be

¹ *Fire District No. 1 of Polk County v. Jenkins*, 221 So.2d 740 (Fla. 1969)



substantial, certain and capable of being realized within a reasonable time². In *District of Hallandale v. Meekins*, the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property but extended to any future use which could reasonably be made³.

Proportional Benefit

Under Florida law, local governments are afforded great latitude regarding legislative determinations of special benefit and reasonable apportionment of costs. The Florida Supreme Court, in *City of Boca Raton v. State of Florida*, found the apportionment of benefits is a legislative function, and if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the District officials must be sustained⁴. In *City of Boca Raton v. State of Florida*, the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary within the district, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts⁵.

Special Benefit – The First Test of the Two-Pronged Test

Based upon discussions with City staff about the extent and nature of the Fire/Rescue Services provided, we have concluded that all parcels within the City receive a special benefit from the availability/readiness of Fire/Rescue Services provided by the City, because the Fire/Rescue resources are maintained throughout the City, at the same state of response readiness and availability, to all parcels.

In considering special benefit, it is important to consider that the City maintains its Fire/Rescue resources at a level that provides a response readiness condition to respond to calls for service throughout the City, at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type or location within the City or any other factors specific to the property requiring the service. Therefore, all properties receive a special benefit from the City's Fire/Rescue Service by its availability/readiness. Improved parcels receive additional special benefit in the protection from the loss of structures on the property, afforded by the ability to obtain fire insurance at attractive rates and the availability/readiness of the fire protection services provided by the City to actually suppress a fire and protect the structure(s) on the property from damage and/or loss. The special benefits provided to all parcels, improved and un-improved, by the availability of Fire/Rescue Service provided by the City include:

Availability/readiness of immediate response to fire,
First responder medical aid to protect the life and safety of occupants,
Containment of liability for emergency incidents on the subject parcels and the spread of fires to other property,
Enhanced property value, and

² *Meyer v. City of Oakland Park*, 219 So.2d 417 (Fla. 1969)

³ *City of Hallandale v. Meekins*, 237 So.2d 318 (Fla. 4th DCA 1970), *aff'd*, 245 So.2d 253 (Fla 1971)

⁴ *City of Boca Raton v. State of Florida*, 595 So.2d 25 (1992)

⁵ *City of Boca Raton v. State of Florida*, 595 So.2d 25 (1992)



Enhanced marketability of and/or ability to develop property.

In addition to the above special benefits that are conferred upon all parcels in the City, the following additional benefits are conferred upon parcels:

Protection from the loss of structures and loss of use on the property due to fire by virtue of the ability to 1) obtain fire insurance and 2) to obtain that insurance at attractive rates because of the availability of fire protection service, and

Protection of loss of structures provided by the availability/readiness of fire suppression service provided by the City. Protection of loss of use and enjoyment on vacant lands is provided by the availability/readiness of fire suppression service provided by the City.

Therefore, the first prong of the two-pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all properties in the City receive a special benefit from the availability/readiness of the City-wide Fire/Rescue service provided by the City.

Fair Apportionment – The Second Test of the Two-Pronged Test

In considering the assessment methodology, the second test of the two-pronged test requires the costs of the assessment must be fairly and reasonably apportioned among the properties receiving the special benefit. In this Study we have developed an apportionment methodology based on two components of the fire/rescue services. First includes the readiness-to-serve, availability, of fire protection service to all parcels, improved and un-improved, and an additional benefit that this availability of service provides to property by the protection from the loss of the structures on improved parcels and loss of use and enjoyment on vacant parcels through the ability to obtain insurance at attractive rates. The second component of the fire services is the ability of the County to respond to demand for service through calls for service to suppress a fire or respond to a medical emergency.

Accordingly, the apportionment methodology recognizes two tiers of benefit:

1. Tier 1 - the simple availability/readiness of fire protection service which is available equally without discrimination to all parcels of all types within the City by virtue of the continued state of readiness to provide fire/rescue service that is maintained by the City, and
2. Tier 2 - the protection from the loss of structures, use and enjoyment of use on the property provided by the response to demand for fire protection/rescue service by:
 - a. The demand response provided by the County such that, when actual calls for service are received the County provides direct fire suppression/rescue service to protect property owners from the loss of structures on their property; protect occupants; preserve the use and enjoyment of use of the land and
 - b. The ability to obtain fire insurance

Apportionment of Fire/Rescue Costs

In order to apportion costs to benefitting parcels, the first step is to apportion the costs to be recovered in the Fire/Rescue Assessment to the Tier 1 – Availability/readiness portion of benefit and the Tier 2 – Demand for service to prevent loss of structures and use/enjoyment benefit as follows:



1. Tier 1 – Availability of Response/Readiness

The City maintains the facilities, equipment and personnel necessary to provide fire protection services on a 24 hour a day, seven days a week, year-round basis to all parcels in the City. This state of availability of response readiness is provided by the fixed costs of the system, capital and administrative costs associated with creating the state of readiness. These costs are incurred to maintain service availability, a constant state of readiness, to serve every parcel of real property in the City and these costs will be incurred regardless of that parcel's character or use. The fixed, non-discretionary costs of the City are management administrative costs that must be incurred independent of the number of calls for service plus lease payments and capital expenses. These costs represent approximately 45% of total Fire/Rescue costs in the City.

2. Tier 2 – Demand for Fire Suppression - Protection from Loss of Structures or Loss of Use and Enjoyment

The costs associated with demand for fire suppression and rescue, including protection from loss of structures on property and loss of use and enjoyment and include all other costs that are not included in the Tier 1 - Response Availability Readiness Benefit. These costs include the portion of personnel costs involved in actually responding to calls for service, plus other costs that are incurred relative to operations which can be variable, such as fuel, equipment maintenance, and other operating costs. These costs represent approximately 55% of total Fire/Rescue costs in the City.

2.1 Apportionment of Benefit to Properties

The next step is to apportion the costs in each component of benefit to benefitting properties as follows:

1. Tier 1 – Availability - Readiness Benefit

All parcels in the District (City) benefit from the availability of fire protection service that the District provides without discrimination as to property class on a 24-hours a day, seven days a week, year around basis. This availability benefit is conferred upon all parcels whether or not a request for actual assistance to the parcel is ever received. The costs to maintain availability through the constant state of readiness to serve applies to every parcel of real property in the District. Availability is not associated with responding to actual incidents and these costs will be incurred regardless of the character or land use of parcels. As stated earlier in this report, the special benefits provided to all parcels by the availability/readiness of Fire/Rescue Service provided by the District include:

- Availability/readiness of immediate response to fire,
- Availability/readiness of first responder medical aid to protect the life and safety of occupants,
- Containment of liability for emergency incidents on the subject parcels and the spread of fires to other property,
- Enhanced property value, and
- Enhanced marketability of and/or ability to develop property.

Therefore, it is appropriate to apportion the costs in this cost pool to all parcels on a parcel-by-parcel basis.



2. Tier 2 – Response to Demand for Service - Protection from Loss of Structures and Use and Enjoyment

When responding to demand for service, properties benefit from the protection from loss of the structures on the parcels, protection of occupants, as well as protection from loss of use and enjoyment on unimproved parcels. The protection from the loss of the structures or use and enjoyment due to fire is represented by the protection from the loss of buildings and land use, on an equivalent unit basis. This protection from loss is conferred on such parcels by fire protection conferred by the District either through the District providing fire direct suppression services, and/or the ability to obtain fire insurance.

The structure and property characteristics are readily available in the Property Appraiser's data base. These characteristics are the best data that is reasonably available, regularly updated to reflect changes in use or development and can be readily determined on an equivalent residential unit basis for each parcel in the District. The equivalent residential unit basis is determined through calculation of the average size of a single-family residential unit in each district. The average unit size then is used to determine the number of Equivalent Residential Units (ERUs) on developed non-residential properties by dividing existing building square footages per parcel by the average single family residential unit size. For example, if the average residential unit size in the district is 1,500 square feet, a non-residential property with a building of 3,000 square feet would be determined to have two (2) equivalent residential units.

Using the Property Appraiser data, the equivalent residential unit size is determined to be 1,606 square feet in the City. Lands with residential use will be assigned 1 ERU per residential unit. This includes single family units, mobile homes, multifamily units, residential units on agricultural lands and residential units on religious lands. For vacant and undeveloped parcels, the equivalent residential unit basis is 1 ERU per Acre. For example, a $\frac{1}{4}$ acre vacant residential lot will receive $\frac{1}{4}$ of an ERU in calculating the demand portion of the assessment and a 10-acre vacant parcel will receive 10 ERUs in calculating the demand portion of the assessment. It should be noted, according to State Statute, agricultural lands are exempt from Fire Assessments. Therefore, large vacant agricultural tracts of land will not be assessed. However, residential use and accompanying units on agricultural lands will be assessed per residential ERU.

Parcels of 5 acres or 10 acres, for example, will still likely face demand issues that are larger than would be faced with a smaller ($\frac{1}{4}$ acre or 1 acre) vacant parcel; such as access; water availability and ability to move fire suppression equipment onto the site. These issues all have operational demand cost consequences. For this reason, it is reasonable to equate 1 vacant acre with 1 ERU, where the resulting demand portion of the assessment reflects higher demand costs for larger parcels.

In addition to the special benefits that are conferred upon all parcels in the District by the Tier 1 Availability benefit, the following additional benefits are conferred upon parcels through Tier 2 Demand for fire suppression/rescue:

Protection from the loss of structures on the property;

Protection from loss of use and enjoyment due to fire/emergency by virtue of:

- Fire protection service and fire suppression/rescue whether or not a request for service is ever received, and



- The protection of loss of use and enjoyment through fire suppression/rescue service provided by the District (City) to respond to a call and to suppress the fire or provide first response medical services, whether or not a request for service is ever received, and
- ability to obtain fire insurance at reasonable rates because of the service provided.

The larger the structure in which fire takes place, or the larger the area involved in a call for service on vacant lands, the greater the level of fire suppression response is required. As structure size increases or the land area involved in a fire increase, the resulting level of response to demand also increases with respect to the personnel and equipment needed. As the level of response and resulting cost of the response increases due to the property characteristics, through the use of the ERU mechanism, as the ERU count on a property increases, the resulting assessment will increase.

Because the greater the ERUs per property, the higher the cost for service due to increased response, it is appropriate to apportion the costs for the Demand component based on an Equivalent Residential Unit basis as calculable through information in the Property Appraiser's data base. It is important to note that ERU calculations are readily determined for all parcels on this basis described, resulting in a fair and reasonable allocation of costs on a comparative basis across all parcels in the District, whereby, the greater the ERUs per property, the higher the cost for service, resulting in proportionate increases in the resulting Demand portion of the assessment. This meets the second test of the two-pronged test.

3.0 City Fire Services

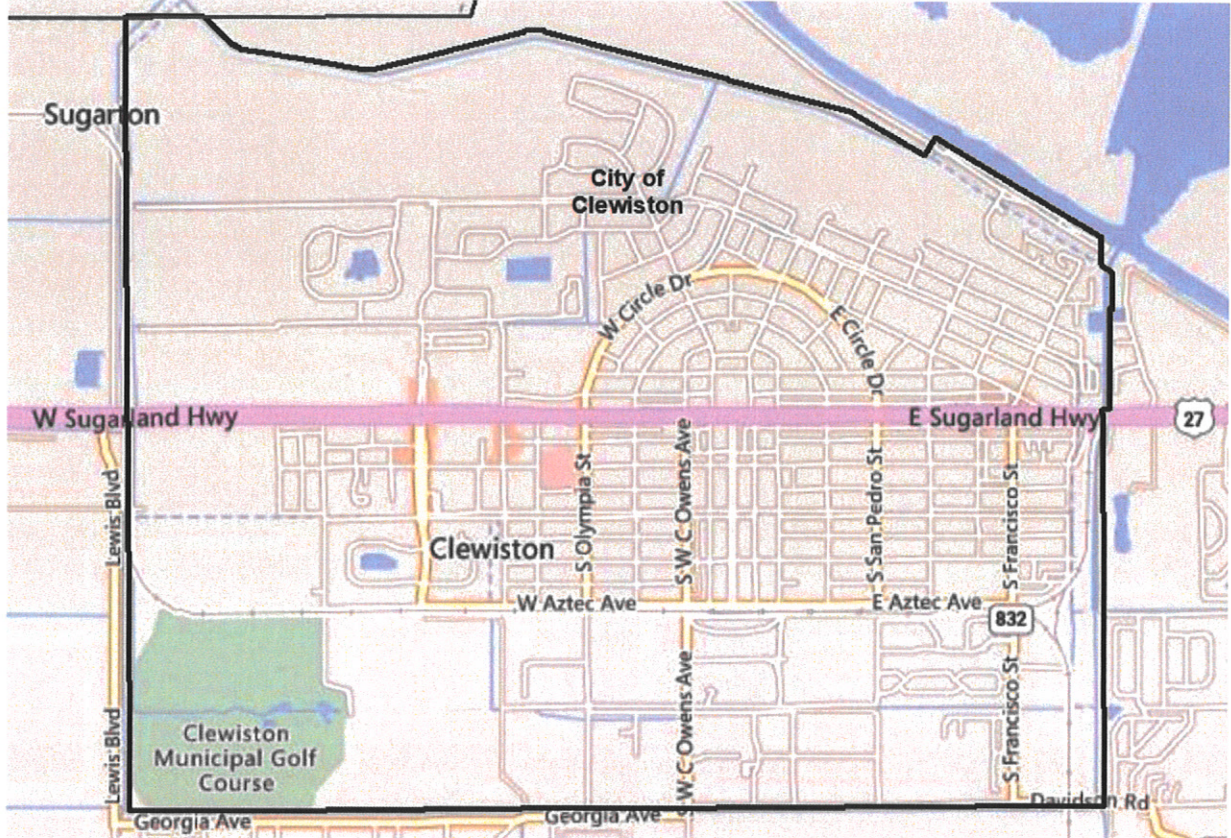
City of Clewiston Fire/rescue protection is provided mainly by volunteer fire department staff. The Fire department location is:

- City Clewiston FD 120 Commercio St, Clewiston, FL 33440

The City Fire/Rescue jurisdictional map is shown below in Map 1. The City Fire map also depicts the fire district service areas which is the City of Clewiston. The City Fire/Rescue Assessments reflect revenues and costs attributed to the incorporated City only and includes real properties, population and employment found within the City of Clewiston only.



Map 1 City of Clewiston Fire/Rescue Boundary Map



Source: PFM; Hendry County



The fire department responds to fires (including structure and brush fires), medical emergencies, motor vehicle accidents, rescue calls, and incidents involving hazardous materials. Vehicles are equipped with modern equipment and staff trained to handle these types of emergencies. The department also provides fire and emergency preparedness information as well as investigation and inspection services.

The vehicles are kept on-site at the fire station and are sent as needed on calls received. Additional staff and equipment may be dispatched to support the primary response vehicle on any call, based on need as determined by the responding crew.

The City currently funds municipal fire rescue services through an ad valorem tax levied by the City.

3.1 City of Clewiston Fire/Rescue Service Costs and Budget

Table 2 shows the City budget for the current fiscal year as well as the projected municipal only budget costs through Fiscal Year 2025-26 for fire/rescue protection services. The five year average share of calls for service determines the budget split between City and County cost sharing. The City's current share for the cost sharing split during Fiscal 2022-23 is 38.6%. This share has been used to project future budget costs. At present, the City fire department is largely a volunteer program.

Annual costs to fund the City portion only of the Fire Department services have averaged \$276,500 per year, since Fiscal Year 2020. The Fiscal Year 2022-23 City budget share is and reached \$273,559, slightly below the three-year historic average. This includes limited programmed capital expense for fire engines and other major capital expenses. Because the population served by the City has expanded slowly, recent capital equipment purchases have been mainly for replacement and bringing capital equipment up to current standards. Maintaining level of service and quality equipment however is needed to continue to serve the City. As well, significant municipal annexations occur and may contribute to an increase the City's share of fire/rescue service costs. The projected three-year average budget cost, through Fiscal Year 2025-26, including capital equipment expense for the City, plus a \$10,000 annual contingency fund, is \$358,734 annually.

Added to the \$358,734 are additional administrative fees. Administrative fees include Tax Collector fees, Statutory Discount and non-collection allowance, plus Assessment Report costs. Administrative fees total \$35,168 per year. Combining the annual budget amount plus Administrative fees totals \$393,902. The \$393,902 is the amount expected to be generated by the imposition of the Special Assessment.



Table 2 City of Clewiston Fire/Rescue Budget – Current and Forecast Years

Department : 5050 - Fire Services	Fiscal Year 2023				Fire Services				
	Budget				Municipal Budget				
	Original Total Budget	Current Total Budget	City	County	2024	2025	2026	3-Year Average	
SubCategory: 510 - Salaries and Wages									
001-5050-512000	Regular Salaries	39,456	39,456	15,213	24,243	16,019	16,868	17,762	16,883
001-5050-513000	Special Detail	270,790	270,790	104,409	166,381	109,943	130,820	155,661	132,141
SubCategory: 510 - Salaries and Wages		310,246	310,246	119,622	190,624	125,962	147,688	173,424	149,025
SubCategory: 520 - Benefits									
001-5050-521000	Taxes-FICA	23,734	23,734	9,151	14,583	9,636	11,298	13,267	11,400
001-5050-522000	Retirement Contribution	183	183	71	112	74	78	82	78
001-5050-522002	Firefighter Pension (unfur	107,824	107,824	41,574	66,250	-	-	-	-
001-5050-522500	457 Match	1,168	1,168	450	718	474	499	526	500
001-5050-523000	Insurance-Health	6,452	6,452	2,488	3,964	2,620	2,758	2,905	2,761
001-5050-523001	Insurance - Dental	237	237	91	146	96	101	107	101
001-5050-523002	Insurance - Life	284	284	110	174	115	121	128	122
001-5050-523003	Insurance - AD & D	28	28	11	17	11	12	13	12
001-5050-523004	Firefighter AD & D	6,716	6,716	2,590	4,126	2,727	2,871	3,023	2,874
001-5050-523005	Firefighter Cancer Plan	12,420	12,420	4,789	7,631	5,043	5,310	5,591	5,315
001-5050-524000	Worker's Compensation	13,815	13,815	5,327	8,488	5,609	5,906	6,219	5,912
001-5050-526000	Long Term Disability Ins.	214.00	214	83	131	87	91	96	92
SubCategory: 520 - Benefits		173,075	173,075	66,733	106,342	26,492	29,048	31,957	29,166
Total Personnel		483,321	483,321	186,355	296,966	152,455	176,736	205,381	178,190
SubCategory: 530 - Contractual Services									
001-5050-534000	Other Contractual Serv	300	300	116	184	122	128	135	128
0015050-537702	Admin Fee CFD	5,887	5,887	2,270	3,617	2,390	2,517	2,650	2,519
SubCategory: 530 - Contractual Services		6,187	6,187	2,386	3,801	2,512	2,645	2,785	2,647
SubCategory: 540 - Operating Expenditures									
001-5050-540000	Travel & Per Diem	2,600	2,600	1,002	1,598	1,056	1,112	1,170	1,113
001-5050-540500	Registration/Trng Fees	6,500	6,500	2,506	3,994	2,639	2,779	2,926	2,781
001-5050-541000	Telephone	6,802	6,802	2,623	4,179	2,762	2,908	3,062	2,911
001-5050-543000	Utilities	12,700	12,700	4,897	7,803	5,156	5,430	5,717	5,434
001-5050-545000	Insurance	26,628	26,628	10,267	16,361	10,811	11,384	11,988	11,394
001-5050-551100	1st Responder Supplies	4,000	4,000	1,542	2,458	1,624	1,710	1,801	1,712
001-5050-552100	Fuel	13,000	13,000	5,012	7,988	5,278	5,558	5,852	5,563
001-5050-552300	Chemicals	2,000	2,000	771	1,229	812	855	900	856
001-5050-552500	Uniforms	2,500	2,500	964	1,536	1,015	1,069	1,125	1,070
001-5050-552700	Operating Supplies	12,500	12,500	4,820	7,680	5,075	5,344	5,627	5,349
001-5050-554100	Dues & Memberships	-	-	-	-	-	-	-	-
SubCategory: 540 - Operating Expenditures		89,230	89,230	34,405	54,825	36,228	38,148	40,170	38,182
SubCategory: 550 - Repair and Maintenance									
001-5050-546100	Maintenance - Buildings	3,000.00	3,000.00	1,157	1,843	1,218	1,283	1,351	1,284
001-5050-546200	Maint.-Mach. & Equip.	15,000.00	15,000.00	5,784	9,216	6,090	6,413	6,753	6,419
001-5050-546500	Maint. - Vehicles	32,000.00	32,000.00	12,338	19,662	12,992	13,681	14,406	13,693
SubCategory: 550 - Repair and Maintenance		50,000	50,000	19,279	30,721	20,300	21,376	22,509	21,395
SubCategory: 560 - Capital Outlay									
001-5050-563000	Imp. Other than Bldgs.	4,250.00	4,250.00	1,639	2,611	1,726	1,817	1,913	1,819
001-5050-564000	Machinery & Equipment	76,500	76,500	29,496	47,004	-	-	-	-
SubCategory: 560 - Capital Outlay		80,750	80,750	31,135	49,615	-	-	-	-
SubCategory: - Capital Debt Service									
	Principal & Interest	-	-	-	-	106,500	106,500	106,500	106,500
Contingency Reserve						10,000	10,000	10,000	10,000
Total Fire Services		709,488	709,488	273,559	435,929	329,720	357,222	389,259	358,734

Source: City of Clewiston;

Note: Unfunded Firefighter Pension costs (code 522002) will be paid through the Municipal insurance tax

3.2 Capital Requirements – 10 Year Plan

As part of the assessment process, a 10-year capital requirements plan was developed and provided by the City Fire Chief. The purpose of this plan is to identify and program needed capital expenditures to maintain the level of protection provided by fire/rescue. The incorporated proportionate capital share of Clewiston needs determines the 10-year capital plan for the City.

The 10-year capital fire expenditure plan calls for \$3.0 million in capital fire equipment (fire trucks) and fire station upgrades through year FY 2033. Of this, the City portion of expenditures is expected to be \$1.2 million, of which \$863,100 is needed *in the first five years only* of the plan. The capital plan is found in Appendix 1. The annual debt service required to fund the first five years of the City portion of capital purchases is \$106,500 per year. This assumes the required annual capital expenditure is financed over 10



years on a tax exempt basis. This amount has been added to the annual budget for the purposes of setting Municipal Fire assessment rates while providing adequate funds for the purchase of future capital equipment.

Under this approach, revenues will be collected each year to fund debt service to amortize the purchase new and/or replacement capital equipment. The timing and scheduling of purchases may vary from the original plan. Purchases may be paid in cash rather than financed if sufficient capital reserves exist. It is important however, for budgeting purposes, the capital portion of the assessment collected be maintained in a separate capital appropriations account and earmarked for capital spending for fire/rescue services only. This will allow for orderly management of the capital funds received for these purposes, ensure capital funds will be available when needed and not excessively or overfund the operations portion of the Municipal fire services budget.

The capital portion of the City assessment represents 30 percent of the overall assessment. This portion is to be set aside for capital spending and is necessary to maintain service standard levels and adequate readiness and response.

3.3 Readiness/Availability and Demand – A Two-Tier Assessment

For the purposes of fairly and proportionately allocating Fire/Rescue service costs to taxpayers, the assessment has been allocated according to a two-tier assessment. These components are represented by 1) Readiness/Availability and 2) Demand/Response.

Readiness is defined as the availability of fire protection/rescue which is provided equally to all parcels of land without discrimination. Readiness is provided as a result of the management/administrative costs, building or lease payments, insurance costs, fire stations and capital equipment expense (debt payments) in place to assure the capability to respond in the event of a call for service.

Demand/Response is defined as response to calls for fire suppression and emergency rescue. The Demand component of the fire/rescue service is characterized by volunteer labor costs, travel, costs for use of operational equipment and supplies such as fuel, tires, oil, breathing apparatus, fire control operating supplies, non-capital maintenance and repairs resulting from wear and tear occurring during response and similar operational budget items.



Table 3 Readiness and Demand Budget Allocations describes the distribution of Fire/Rescue service protection costs (budget) between the two tiers of assessments, Availability/Readiness component and the Demand component. For Assessment purposes, the three-year future average will be used to allocate budget costs between Availability/Readiness and Demand. In the City, the Availability/Readiness portion of costs is 50% and the Demand portion of costs is 50%.

Table 3 City of Clewiston Readiness and Demand Budget Allocations

	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY2026</u>	<u>3-Year Average</u>
Readiness/Availability	191,075	197,030	203,752	197,286
<u>Service Demand</u>	<u>171,630</u>	<u>195,246</u>	<u>222,972</u>	<u>196,616</u>
TOTAL	\$362,705	\$392,277	\$426,724	\$393,902
				<u>Avg.</u>
Readiness/Availability	53%	50%	48%	50%
Service Demand	47%	50%	52%	50%

Source: PFM



3.4 Land Use Evaluations to Determine Parcels for Availability/Readiness and ERUs for Demand

With the understanding the City Assessment will be levied according to parcel for the Availability/Readiness tier and by ERU for the Demand tier, a land use analysis, by property type, is required to determine parcel counts and ERUs for citywide Assessments. The land use analysis was undertaken using the latest Hendry County Property Appraiser data, at the parcel level, according to the Florida Department of Revenue (DOR) land use codes. The DOR land use codes used are found in Appendix 2. The City parcels were identified according to GIS based analysis using the Municipal boundary data as provided by Hendry County as shown on Map 1. Only incorporated properties were evaluated for parcel counts and ERUs. Table 4 describes the land use categories, parcel counts and ERUs for all properties within the City. Unit and parcel growth rates have been applied for future years based on recent growth trends. For the purposes of rate adoption and maintaining stable rates, 3-year average costs and 3-year average land use has been prepared.

Table 4 City of Clewiston Fire/Rescue – Average Land Use

	<u>Readiness</u>		<u>Demand</u>
	<u>Parcels</u>		<u>ERUs</u>
SF Residential DU	1,564	56.4%	1,585
Mobile Homes DU	115	4.1%	111
Multi Family DU	135	4.9%	513
Condo	204	7.4%	200
Motor Coach/RV*	72	2.6%	5
Retail	192	6.9%	676
Office	37	1.3%	92
Hotel*	14	0.5%	128
Industrial	53	1.9%	144
Institutional	54	1.9%	206
Vacant Commercial**	52	1.9%	18
Vacant Industrial**	36	1.3%	51
Vacant Institutional**	2	0.1%	2
Vacant Residential**	84	3.0%	104
Govt	109	3.9%	796
Misc. & Non-Res. Agr	22	0.8%	7
Vacant Ag**	27	1.0%	565
TOTAL	2,771		5,202

Source: Hendry County Property Appraiser; PFM. Note: Land use as of 2022 with 3-year average parcel and ERU growth included

* RV lot ERUs are calculated at 50% due to seasonal occupancy

** ERUs on vacant lands are determined by the number of acres

The parcel count is the sum of the number of real property parcels with a tax ID number, according to land use and includes taxable portions of religious and agricultural parcels . The Availability/Readiness portion



of the Assessment is allocated to all parcels of land, on a parcel-by-parcel basis, since all lands and parcels receive the same level of equal protection through availability/readiness.

The Demand portion of Assessments are distributed across ERUs by land use type. Further weighting to the allocation of costs for the Demand tier is made according to demand for service, as described in the calls for service incidence reports. The Demand portion of the Assessment is allocated among parcels on the basis of Equivalent Residential Units (ERU) per property. The ERU is defined as 1,606 square feet, which is the average size of a single-family residential unit in the City of Clewiston. The demand response to a call for service is generally similar across all types of residential units. For Assessment purposes, any residential unit is defined herein as 1 ERU. ERUs are residential unit counts for residential properties, including residential units located on agricultural lands and religious use properties. The residential assessment encompasses all residential units including single family, multi family, mobile home, and residential condominium units.

For non-residential properties, the Demand portion of the assessment is levied according to the number of ERUs attributable to the property. For Assessment purposes, ERUs per non-residential property are calculated by dividing the non-residential building square footage on the parcel by the ERU size, which is 1,606 square feet in the City. This applies to all non-residential lands with structures. This also includes hotels and RV lots which are treated as commercial properties.

Section 125.0168, Florida Statutes, requires the County treat recreational vehicle park property as commercial property for non-ad valorem special assessments. It is fair and reasonable to treat each space within recreational vehicle park property as a building of commercial property and assign the square footage of 224 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

As a consequence of the transient use and high vacancy due to seasonal use within recreational vehicle parks, as compared to other commercial property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for a vacancy adjustment procedure for recreational vehicle park property. Therefore, a vacancy adjustment of 50% is made to the ERUs used in the Demand portion of the assessment for RV sites. Each RV site is calculated at $\frac{1}{2}$ ERU per RV site. The Readiness charge is not adjusted or discounted for RV sites.

Vacant lands are charged the demand portion of the Assessment on an ERU basis where 1 ERU is equivalent to 1 acre. Thus, a $\frac{1}{4}$ acre vacant residential parcel will have an assessment consisting of a Readiness/Availability fee per parcel, plus $\frac{1}{4}$ of an ERU for the Demand portion of the Assessment. Though agricultural lands are statutorily exempt from Fire/Rescue assessments, agricultural lands will have assessments calculated on this same basis of parcel and acre size. Assessments associated with Agricultural lands are calculated under this method for the purposes of determining how much general fund transfer must be contributed by the County to make up for Assessment revenue lost due to the exemption. Agricultural lands will not be charged an Assessment. Similarly, assessments will be calculated to support the general fund transfer needs or for billing purposes for other exempt lands where the Assessment is not levied, such as religious use, non-profit organizations, government special districts and government use exemption. Residential structures located on either agricultural lands or religious use lands will be assessed both components of the assessment for Availability/Readiness and Demand for the residential structures



on those parcels only. Assessable structures on agricultural lands are also assessed. The remaining portions of exempt lands are exempt from the Assessment.

3.5 Calls for Service and Weighting Land Use ERU/Demand by Incidence

Calls for service from 2020-2022 were examined in the City. The calls for service data have insufficient detail to use for direct allocation of the Demand portion of Assessments across all types of land uses. This is due to a high proportion of calls for service which are categorized as “Other” or “Not-Specified”. In addition, there is a high proportion of calls designated “Street/Highway” which are also not directly associated with a specific land use. The incidence data does not provide sufficient detail to allocate these calls to exact specific land uses or to otherwise vacant lands. These calls may consist of directional locations, motor vehicle accidents, walk-ins at the station locations, vacant lands or other. As a way to account for these service calls, the “streets/highways”, “not specified” and “other” calls were proportionately weighted into the calls for service among calls where land use is known, allowing this service need to be reasonably represented in the incidence data. Portions of these calls were also allocated to vacant lands based on discussions with the Municipal Fire Chief. Calls designated as “street/highway” are most often caused by people traveling from one destination or land use to another. The calls incidence by land use is then weighted by “street/highway” calls and by “other/not-specified” calls to more appropriately and fairly allocate the demand portion of the Assessment to land uses which generate the demand for service. Through this weighting approach, the Demand portion of the Assessment is allocated to land uses in a way that is both reflective of calls for service, as well as the reality of the types and concentrations of land uses found specifically in the City of Clewiston. Table 5 illustrates the incidence of calls for service in the City. Table 6 illustrates the aggregated weighted calls for service percentages applied to land uses for the purposes of allocating the Demand portion of the Assessment.

Table 5 City of Clewiston – Calls for Service 2020-2022

	<i>Citywide</i>	<i>Percent</i>
Home/Residence	255	31%
Farm	2	.2%
Recreation	19	2.3%
Public Bldg. (schools, gov't)	29	3.6%
Institution*	32	3.9%
Street/Highway	300	36.9%
Service/Retail/Restaurant	99	12.2%
Industrial	14	1.7%
Lake River Ocean	9	1.1%
Other/Not Specified	54	6.6%
TOTAL	813	100%

* includes: jail, nursing home, clinic, medical/hospital
Source: Municipal Fire Reporting System, calls report profile 1134

To allocate the Demand portion of the Assessment, calls for service data is used to weight Assessment Demand amounts allocated to land uses. This is a means to allocate calls for service across land uses,



given the lack of detail and specificity in a large proportion of calls which includes "Other", "Not Specified" and "Street/Highway" calls, while still preserving the allocation of Demand across the wider set of land uses and providing allocation to vacant lands. Among these calls, 92.5% of Street/Highway calls are allocated proportionately to non-vacant land uses and 92.5% of Other/Not Specified calls are allocated to non-vacant land uses. These distributions are based on discussion and interviews with the Municipal Fire Chief. The resulting incidence weighting is shown in Table 6. For example, in this way 56% of the Demand portion of the budget costs are allocated to residential uses and distributed across the residential ERUs.

Table 6 Weighted Incidence Calls for Allocation of Demand Across City Land Uses

	<i>Incidence</i>
Residential (All DUs)	56%
Commercial	29%
Govt' and Exempt	13%
Vacant	2%
TOTAL	100%

Source: PFM

3.6 City of Clewiston Fire/Rescue Assessment Schedule

The City Fire Assessment schedule is developed through budget analysis which apportions costs between Readiness/Availability and Demand. The budget analysis includes projected costs of operations and a 5-year capital acquisition program designed to modernize and stabilize the quality of fire/rescue protection services the County provides. Prior to this analysis the County did not maintain a consistently and regularly funded capital spending program for fire/rescue services. The capital acquisition plan includes funding for replacement of fire trucks which are obsolete or past useful life, throughout the City. It is expected the County will pay a proportionate share of the City of Clewiston capital expenditures as described by the interlocal agreement between the City and County. This is ultimately a negotiated share and will be determined at a future date, however current participation shares have been applied in this instance. Capital costs have been reflected in the budget as the annual debt service amount required to fund the identified capital needs as included. The capital plan has been provided by the Municipal Fire Chief. Both the capital plan and forecast budget was subsequently reviewed in joint conference with the Fire Chief and the City Finance Director for inclusion into the City Assessment.

Additional costs are also included in the budget amounts to compensate for lost revenues from early pay discounts, delinquent assessments and administrative costs of collection, under the uniform collection method. A small contingency/reserve fund of \$10,000 per year is also provided to help support unforeseen costs.

Availability/Readiness and Demand portions of the costs were then allocated to properties encumbered by the City for Fire/Rescue protection services. The allocations for Availability/Readiness are assigned on a per parcel basis across all real property parcels in the City. The Assessment portion for Demand is allocated on an Equivalent Residential Unit (ERU) basis, across all encumbered property in the City, according to



recent historic calls for service, weighted across land use categories. The demand portion of the assessment for Recreational Vehicle lots is discounted by 50% to reflect the high average annual vacancy among these properties. The Readiness portion of the fee associated with RV applies in full.

Certain land uses and property types are exempt from assessments. These include agricultural lands, government owned lands, special districts and non-profit institutions and religious institutions. Nevertheless, certain portions of these lands may be assessed. In particular, residential units existing on religious or agricultural lands may be assessed and are included in this analysis. Residential units associated with churches and agricultural lands were provided by the Hendry County Property Appraiser office. Other non-residential structures on agricultural lands which are not a pole barn and in excess of \$10,000 in value are assessed.

The resulting Fire Assessment schedule is the 3-year future average to be used and applicable through and including fiscal year 2025-26 is shown in Table 7. To determine the assessment for each property, the Availability/Readiness fee of \$71.19 per parcel must be added together with the Demand portions of the Assessment per land use type to arrive at the total assessment. Availability/Readiness is allocated on a per parcel basis and Demand is allocated on a per ERU basis. A residential unit is equal to 1 ERU; non-residential ERUs are determined by dividing the average single family residential unit size within the City of 1,606 square feet into the number of building square feet existing on the non-residential property; and for vacant lands 1 acre equals 1 ERU, or portion thereof.

Under this program the annual Assessment will be \$116.00 per residential unit. This consists of the Readiness fee amount of \$71.19 plus the Demand fee amount of \$44.81, totaling \$116.00 per year.

The assessment schedule takes into account increased costs for planned capital, operating and personnel costs and increased revenue generation due to projected population growth and non-residential ERU development.



Table 7 City of Clewiston 3-Year Average Assessment Schedule (through Fiscal Year 2025-26)

	Readiness		Demand	Demand	
	Parcels		ERUs	Allocation	Per ERU
SF Residential DU	1,564	56.4%	1,585	\$70,999	\$44.81
Mobile Homes DU	115	4.1%	111	\$4,964	\$44.81
Multi Family DU	135	4.9%	513	\$22,966	\$44.81
Condo	204	7.4%	200	\$8,961	\$44.81
Motor Coach/RV	72	2.6%	5	\$266	\$53.05
Retail	192	6.9%	676	\$35,871	\$53.05
Office	37	1.3%	92	\$4,877	\$53.05
Hotel	14	0.5%	128	\$6,783	\$53.05
Industrial	53	1.9%	144	\$7,665	\$53.05
Institutional	54	1.9%	206	\$5,300	\$25.76
Vacant Commercial	52	1.9%	18	\$172	\$9.56
Vacant Industrial	36	1.3%	51	\$484	\$9.56
Vacant Institutional	2	0.1%	2	\$15.21	\$9.56
Vacant Residential	84	3.0%	104	\$991	\$9.56
Government	109	3.9%	796	\$20,509	\$25.76
Misc. & Non-res. Agr.	22	0.8%	7	\$386	\$53.05
Vacant Agr.	27	1.0%	565	\$5,405	\$9.56
TOTAL – Parcels/ERUs	2,771		5,202		
Readiness/Demand Allocation	\$197,286		\$196,616		
Readiness Fee Per Parcel	\$71.19				
				Total Assessment \$393, 902	

Source: PFM

The cost calculations contain assumptions for the purpose of this report. Those assumptions are as follows:

- The City provided historic budget information for Fiscal Year 2019-20, 2020-21, 2021-22 and 2022-23, as well as annual projected budget costs through FY 2025-26. These data are used to calculate the annual assessable budget.
- Annual operating increases were reflected in personnel and related expenditures based on anticipated staffing levels and contract and hourly wage requirements.
- Capital requirements were developed and provided by Staff to meet anticipated Fire/Rescue equipment needs over a ten-year horizon. The first five years of capital equipment needs only were used to determine annual capital costs for principal and interest payments, assuming capital costs are financed over a 10-year horizon. A \$10,000 annual contingency fund is also established.
- "Tax Collector Fees" are included and represent reimbursement for the collection costs incurred by the Tax Collector to include the non-ad valorem assessment on the November 2023 tax bill.



Pursuant to sections 197.3632 and 192.091(2)(b), Florida Statutes, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the tax assessment, not to exceed two percent of the amount of assessments collected and remitted. The applied collection charge is estimated herein not to exceed two percent.

- “Statutory Discount” is included and reflects a ninety five percent collection of the Fire/Rescue Tax Assessment to cover the four percent statutory discount allowed by the Uniform Method and one percent reserve for under collection. Accordingly, the statutory discount is budgeted at five percent of the total assessable costs.
- Tax collector fees, Statutory Discount, non-collection allowance, and Assessment Report costs represent a total of \$35,168 additional costs per year.
- **The rates recommended for adoption are the 3-year average rate schedules (see Table 7). Adopting the 3-year average rates smooths the annual rate variability as a result of examining fiscal years 2023-24, 2024-25 and 2025-26. These rates are applicable through fiscal year 2025-26. The Assessment Rate will be required to be revisited and adjusted for Fiscal Year 2026-27 to reflect changes in the annual budget and any updates to the capital cost program. Appendix 3 provides examples of selected rates for the combined Readiness plus Service components which comprises the total Assessment rate per selected land use.**

5.0 EXEMPTIONS AND IMPACT OF EXEMPTIONS

Currently, the City exempts non-profit and religious properties. Vacant agricultural lands and some governmental properties are exempt per Florida statute. Residential structures located on religious lands and on agricultural lands will receive a Fire/Rescue assessment. Non-residential structures in excess of \$10,000 in market value (other than a pole barn) located on agricultural land will receive a Fire/Rescue assessment. The creation of the City’s Fire/rescue assessment program must meet the case law standards for a valid special assessment.

When crafting exemptions, it is important that costs cannot be shifted from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption must come from a legally available external revenue source, such as the City’s general fund, such that non-exempt payers do not fund the exempt portions of the assessment through their assigned rates. Funding for Fire/Rescue service tax assessment exemptions cannot come from the proceeds derived directly from the imposition of tax assessments for Fire/rescue services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire/rescue service tax assessment to be imposed upon any other non-exempt parcels.

Whether or not the City decides to fund exemptions for Fire/Rescue service tax assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of tax assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on



appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned property wholly exempt from ad valorem taxes could be based on a finding that such properties generally provide facilities and uses to their occupants or membership, as well as the public in general, free of charge. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the City's funding of an exemption from the Fire/Rescue services assessment.

Whether the City decides to charge governmental entities or fund exemptions on governmentally-owned property requires different considerations. First, a forced sale of government property is not available as an enforcement mechanism, therefore, it is not appropriate for the County to include governmental properties on the tax roll for special assessments. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of Fire/Rescue services by the County. However, some governments (such as the Federal government, State government and school districts) are exempt by statute or caselaw and may not be charged by any means. For governments not exempt by statute or caselaw, the County may issue invoices. The billing would be direct and enforcement would be by judicial proceedings to require payment.

For governmentally owned property exempted by statute, caselaw or choice by the City from the Fire/Rescue services tax assessment, the City would need to fund the lost Assessment revenue for such properties. Table-8 summarizes the general fund transfer requirements for City Fire Assessments resulting from exemptions granted to religious, non-profit organizations, agricultural and governmental tax-exempt property. These revenue deficits created by exemptions are expected to be funded through a separate transfer into the Fire/Rescue budget from the City's general fund.

Table 8 Estimated Annual City General Fund Transfer Requirements⁶

Exemption Category	FY Year
Religious, Non-profit Organization	\$9,144
Vacant Institutional	\$158
Government	\$28,270
Vacant Agricultural	\$7,327
Total Transfer Requirement	\$44,898

Source: PFM

⁶ Assessments for governmental property not exempt from assessments by statute or caselaw can also be funded by invoices issued to the benefited governmental entity.



APPENDIX 1 City of Clewiston Capital Budget Plan

Fire Department	Department #	Account Number	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	TOTAL
Cascade System	5050	564000											\$ -
Command Vehicle	5050	564000				\$ 8,500.00							\$ 8,500.00
Thermal Imaging Camera	5050	564000								\$ 26,400.00			\$ 26,400.00
Bunker Gear	5050	564000							\$ 34,000.00				\$ 34,000.00
SCBA replacements	5050	564000											\$ 28,000.00
Jaws of Life	5050	564000											\$ -
Rescue 1	5050	564000					\$ 6,000.00						\$ 6,000.00
Ice Machine	5050	564000											\$ 30,000.00
Brush Truck Rebuild	5050	564000			\$ 6,500.00								\$ 6,500.00
Drone	5050	564000											\$ 350,000.00
Radio Equipment	5050	564000				\$ 350,000.00							\$ 350,000.00
Rescue 2	5050	564000	\$ 305,000.00										\$ 305,000.00
Engine 8	5050	564000		\$ 600,000.00									\$ 600,000.00
Ladder 9	5050	564000					\$ 950,000.00						\$ 950,000.00
Engine 12	5050	564000							\$ 400,000.00				\$ 400,000.00
Tanker 4	5050	564000											\$ -
Hose Replacement	5050	564000		\$ 6,200.00		\$ 6,200.00							\$ 12,400.00
Rescue Boat	5050	564000						\$ 230,000.00					\$ 230,000.00
City/County Capital Need			\$ 305,000.00	\$ 606,200.00	\$ 6,500.00	\$ 364,700.00	\$ 956,000.00	\$ 264,200.00	\$ 434,000.00	\$ 62,600.00	\$ -	\$ -	\$ 2,999,200.00

City/County Capital Need City Capital Share City Annual Debt Service

Five Year Sum	\$2,238,400	\$863,064	\$106,408
Ten Year Sum	\$2,999,200	\$1,156,408	\$142,575



APPENDIX 2 Hendry County DOR Codes



Hendry County Primary Property Use Codes

Property Use/Primary Use/P-Use

prop_use_cd	property_use_desc	dor_use_code	prop_use_cd	property_use_desc	dor_use_code
0000	VACANT RESIDENTIAL	000	2000	TRANSIT TERM	020
0007	0007	000	2100	RESTAURANT	021
0070	VACANT RES W MISC XF's	000	2200	REST FAST FOOD	022
0100	SINGLE FAMILY	001	2300	FINANCIAL INSTITUIONS	023
0200	MOBILE HOME	002	2400	OFFICE INSUR	024
0300	MULTI-FAMILY 10+ UNITS	003	2500	SERVICE SHOP	025
0400	CONDOMINIUM	004	2600	SERVICE STATION	026
0401	0401	004	2700	AUTO SALES/SERV	027
0407	COMMON AREAS W/IMPROVE	004	2800	PARKING LOT	028
0410	COMMON AREAS	004	2810	MOBILE HOME & or RV PARK	028
0430	TOWNHOUSE OR VILLAS	004	2900	WHOLESALE	029
0500	COOPERATIVE	005	3000	FLORIST	030
0600	RETIREMENT HOMES	006	3100	THEATER DRIVEIN	031
0700	MISC RESIDENTIAL	007	3200	THEATER/AUDITRM	032
0740	RV CONDO MISC RESIDENTIAL	007	3300	NIGHT CLUB/BAR	033
0800	DWELLINGS 9 UNITS or Less	008	3400	BOWL/RINK/ARENA	034
0801	MULTIPLE SFR's	008	3500	TOURIST ATTRAC	035
0802	MULTIPLE MH's	008	3600	CAMPGROUND	036
0808	SFR & MH ONE OR MORE EACH	008	3610	MILITARY TRAINING FACILIT	036
0822	APPARTMENTS 5 OR MORE	008	3700	RACETRACK	037
0827	DUPLEX ONE OR MORE	008	3800	GOLF COURSE	038
0828	TRIPLEX OR QUAD 1 OR MORE	008	3900	MOTEL/HOTEL	039
0900	RES COMM AREA	009	4000	VACANT INDUS	040
1000	VACANT COMMERCIAL	010	4070	VACANT INDUS W MISC XF's	040
1070	VACANT COMM W MISC XF's	010	4100	MANUFACT LIGHT	041
1100	STORES ONE STORY	011	4200	MANUFACT HEAVY	042
1200	STORE/OFF/RES	012	4300	LUMBER YD/MILL	043
1202	BUSINESS & MH	012	4400	PACKING	044
1300	STORE DEPARTMT	013	4500	BOTTLER/CANNERY	045
1400	SUPERMARKET	014	4600	FOOD PROCESSING	046
1500	SHOP CTR REGION	015	4700	MINERAL PROC	047
1600	SHOP CTR COMMTY	016	4800	WAREHOUSE	048
1700	OFFICE 1 STORY	017	4810	AIRCRAFT HANGER	048
1800	OFFICE 2+ STY	018	4900	OPEN STORAGE	049
1900	PROFESSIONAL	019	4910	MARINA	049
1901	Day Care	019	5000	IMPROVED AGRI	050

Property Use/Primary Use/P-Use

prop_use_cd	property_use_desc	dor_use_code	prop_use_cd	property_use_desc	dor_use_code
5100	5100	051	8610	INDEPENDANT SPEC DISTR	086
5200	5200	052	8620	DRAINAGE DISTRICT	086
5300	FARMING	053	8700	STATE	087
5320	SUGAR CANE	053	8710	STATE of FL TIITF	087
5330	BIO FUEL	053	8800	FEDERAL	088
5396	FARMING CONS EAS	053	8810	FEDERAL TENANTS ASSOCATION	088
5800	TIMBERLAND	058	8900	MUNICIPAL	089
6100	PASTURE	061	8964	MUNICIPAL AG USE LEASE	089
6140	HAY	061	9000	LEASEHOLD INT	090
6200	SEMI IMPROVED PASTURE	062	9046	LEASEHOLD INT FOOD PROCES	090
6300	NATIVE PASTURE	063	9052	LEASEHOLD INT AG CANE	090
6396	PASTURE CONS EAS	063	9053	LEASEHOLD INT FARMING	090
6400	PASTURE MUCK	064	9063	LEASEHOLD INT NATIVE PAST	090
6500	6500	065	9064	LEASEHOLD INT AG HAY	090
6600	CITRUS	066	9066	LEASEHOLD INT AG CITRUS	090
6700	POUL/BEES/FISH	067	9100	UTILITY	091
6720	SWINE	067	9200	MINING OIL/GAS	092
6800	DAIRIES/FEEDLTS	068	9300	SUBSURFACE RTS	093
6900	ORN/MISC AGRI	069	9400	RIGHT-OF-WAY	094
6951	SOD FARMS	069	9500	SUBMERGED LAND	095
7000	VACANT INSTIT	070	9600	WASTE LAND	096
7100	CHURCH	071	9610	Conservation Easement	096
7200	PVT SCH/COLL	072	9700	CLASSIFIED PARK	097
7300	PVT HOSP/NUR HM	073	9800	CENTRALLY ASSD	098
7400	HOME FOR AGED	074	9900	ACRG NOT CLASSED AG	099
7500	NON-PROF/ORPHNG	075	9970	ACRG NOT CLASSED AG MISC	099
7600	MORT/CEMETERY	076			
7700	CLB/LDG/UN HALL	077			
7800	SANITARIUM	078			
7900	CULTURAL	079			
8000	WATER MGMT DIST	080			
8100	MILITARY	081			
8200	PARK/REC	082			
8300	PUBLIC SCHOOL	083			
8400	PUBLIC COLLEGE	084			
8500	PUBLIC HOSPITAL	085			
8600	COUNTY	086			



Hendry County Building Use/Improvement Codes

Building Use/Improvement Type/B-Use

imprv_type_cd	imprv_type_desc	imprv_type_cd	imprv_type_desc
0101	Single Family Residential	3900	Shopping Center-Lrg Strip
0105	Single Family Resid SOH	4000	Shopping Center-Regional
0107	SF Misc Structure	4100	Shopping Center-Exception
0120	Apartment	4200	Supermarket
0125	Apartment SOH	4300	Supermarket (Convenience)
0170	SFR Migrant Housing	4400	Hotel
0201	Single Family Modular	4500	Hotel (Resort)
0205	Single Family Modul SOH	4600	Motel (Low-rise)
0301	Single Family on pilings	4605	Motel (Low-rise) HX SOH
0305	Single Family on pil SOH	4900	Office (Low-rise)
0400	Condo	5000	Office (High-rise)
0405	Condo SOH	5200	Office (Medical)
0410	Condo	5201	Office (Low Cost Medical)
0430	Townhouse/Villa	5300	Hospital
0701	MH Converted to SFR	5400	Convalescence Home
0705	MH Converted to SFR SOH	5500	Recreation Bldg
0802	Mobile Home	5600	Restaurant/Lounge
0803	MH BLT in 1995 or NEWER	5700	Restaurant (Fast food)
0805	Mobile Home SOH	5800	Bowling Alley
0806	MH SOH BLT 1995 or NEWER	5900	Arena (Rink)
0807	Mobile Home Misc	6000	Auditorium
0809	MH Decal Blt 95 or NEWER	6100	Theatre (Enclosed)
0810	Mobile Home Decaled	6200	Bank
0811	MH TPP Blt 1995 or Newer	6300	Branch Bank
0812	MH Assessed to TPP	6400	Service Station
0813	Mobile Office	6500	Service Garage
0814	Mobile Ofc 1995 or Newer	6600	Vehicle Sales
0901	Custom Residential	6700	Service (Appliance) Shop
0905	Custom Residential SOH	6800	Mortuary
1007	Non Residential Misc	6900	Clubhouse
2200	Multi-Family (Low Rise)	6901	Clubhouse Low Cost
2300	Multi-Family (High Rise)	7100	Warehouse (Transit)
2701	Duplex	7700	Industrial Engineering
2705	Duplex SOH	7900	Post Office
2801	Triplex/Quadraplex	7901	Post Office-Res. const.
2805	Triplex/Quadraplex SOH	8000	Manufacturing (Light)
2901	Custom Multi-Family	8100	Manufacturing (Heavy)
2905	Custom Multi-Family SOH	8200	Warehouse (Distribution)
3500	Store-Retail	8300	Warehouse (Minni)
3510	Store-Apt	8400	Warehouse (Storage)
3515	Store-Apt-SOH	8600	Utility-Shell
3600	Store-Discount	8605	Utility-Shell
3700	Store-Department	8670	Utly-Shell Miscellaneous
3800	Shopping Center-Nbhd	8700	Prefab Metal Bldg (Ind)

Building Use/Improvement Type/B-Use

imprv_type_cd	imprv_type_desc	imprv_type_cd	imprv_type_desc
8705	Prefab Metal Bldg (Ind)		
8800	Prefab Metal Bldg-Retail		
8900	Industrial (Exceptional)		
9000	Public School		
9001	Public School		
9100	Church		
9101	Church-Res. construction		
9200	Private School		
9300	Government Building		
9301	Gov Bldg Res Construction		
9310	Gov Bldg Exceptional		
HBLDG	Conversion Roll History Buildings		
HMISC	Conversion Roll History Miscellaneous Structures		
MISC	Miscellaneous Comm Structures		
MISR	Miscellaneous Res Structures		
RUSA	Residential Units and Spec Assessments		



APPENDIX 3 Examples of Combined Readiness and Service Special Assessment Rates



City of Clewiston Assessment 3-Year Average Rate

	Readiness	Demand	TOTAL	Existing Rate
Single Family/MH	\$71.19	\$44.81	\$116.00	\$100.91
Motor Coach Lot	\$71.19	\$3.70	\$74.89	\$35.36
Vacant 1/4 ac parcel	\$71.19	\$2.39	\$73.58	\$35.36
Vacant 5 ac parcel	\$71.19	\$47.80	\$118.99	\$35.36
Vacant 1 ac Com/Ret parcel	\$71.19	\$9.56	\$80.75	\$35.36
Retail/Comm. 10,000 sq ft	\$71.19	\$330.26	\$401.45	\$605.48
Industrial 20,000 sq ft	\$71.19	\$660.52	\$731.71	\$807.30

Source: PFM

INDEPENDENT NEWSMEDIA INC. USA

Lake Okeechobee News
313 NW 4th Avenue
Okeechobee, FL 34972
863-763-3134

STATE OF FLORIDA
COUNTY OF HENDRY

Before the undersigned authority personally appeared **Katrina Elsen Muros**, who on oath says that she is **Editor in Chief** of the **Lake Okeechobee News**, a weekly newspaper published in **Hendry County, Florida**; that the attached copy of advertisement, being a **Public Notice** matter of

Public Notice

in the **20th Judicial District of the Circuit Court of Hendry County, Florida**, was published in said newspaper in the issues of

08/09/23, 08/16/23, 08/23/23, 08/30/23

(Print Dates)

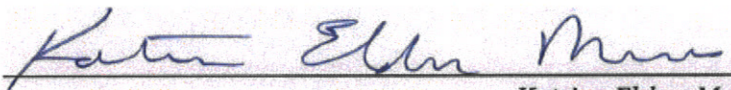
or by publication on the newspaper's website, if authorized, on

08/09/23, 08/10/23, 08/11/23, 08/12/23, 08/13/23, 08/14/23, 08/15/23, 08/16/23, 08/17/23, 08/18/23, 08/19/23, 08/20/23, 08/21/23, 08/22/23, 08/23/23, 08/24/23, 08/25/23, 08/26/23, 08/27/23, 08/28/23, 08/29/23,

08/30/23

(Website Dates)

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.



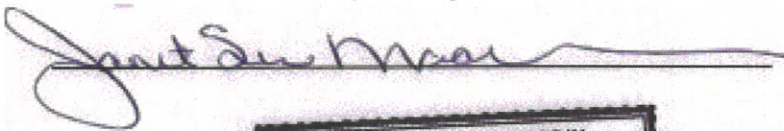
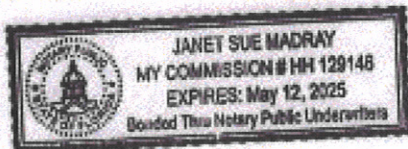
Katrina Elsen Muros

Sworn to and subscribed before me by means of

Physical Presence Online Notarization

physical presence or online notarization, this


30th day of August, 2023.

(Signature of Notary Public)
STAMP OF NOTARY PUBLIC

**NOTICE BY CITY OF CLEWISTON
OF INTENT TO USE
THE UNIFORM METHOD OF COLLECTION
OF A NON-AD VALOREM SPECIAL ASSESSMENT**

Notice is hereby given to all property owners located within the boundaries of the City of Clewiston. The City of Clewiston intends to use the uniform ad valorem method for collecting the non-ad valorem special assessment levied by the City as set forth in Section 197.3632, F.S. The City of Clewiston Commission will hold a public hearing on September 12, 2023, at 5:05 PM at City Hall Commission Chambers located at 115 W. Ventura Ave., Clewiston FL 33440. All affected property owners have the right to appear at the public hearing and have the right to file a written objection within 20 days of this notice. All property owners located within the blue boundary depicted below will be included in the special assessment.



The purpose of the public hearing is to finalize the adoption of the resolution authorizing the City to use the uniform ad valorem method of collecting non-ad valorem assessments levied by the City as provided in Section 197.3632, F.S. The City will adopt a new non-ad valorem assessment every year indefinitely for the purpose of funding fire/first responder services within the City of Clewiston. This assessment will be collected by the Hendry County Tax Collector, in the following proposed amounts:

	Readiness	Demand	TOTAL
Single Family/MH	\$71.19	\$44.81	\$116.00
Motor Coach Lot	\$71.19	\$3.70	\$74.89
Vacant 1/4 ac parcel	\$71.19	\$2.39	\$73.58
Vacant 5 ac parcel	\$71.19	\$47.80	\$118.99
Vacant 1 ac Com/Ret parcel	\$71.19	\$9.56	\$80.75
Retail/Comm. 10,000 sq ft	\$71.19	\$330.26	\$401.45
Industrial 20,000 sq ft	\$71.19	\$660.52	\$731.71

If any person decides to appeal any decision made with respect to any matter considered at this public hearing such person will need a record of proceedings and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

CITY OF CLEWISTON, FLORIDA
609526 HEND 8/9,16,23,30/2023

CITY OF CLEWISTON
City Commission Agenda Item Report

AGENDA ITEM REPORT NO. 2

Date: September 12, 2023

**Subject: Approving the Agreement between City of Clewiston and Hendry County
Property Appraiser to Collect Non-Ad Valorem Fire Assessment**

1. Background/History:

- a.) Resolution No. 2023-078 approves the agreement between City of Clewiston and Hendry County Property Appraiser to collect the Non-Ad Valorem Fire Assessment.

2. Financial Impact: \$0.5% of the amount of the special assessment

3. Attachments:

- a.) Resolution No. 2023-078
 - Exhibit A: Collection Agreement between The City of Clewiston and Hendry County Property Appraiser

4. Actions/Options/Recommendations:

- a.) Recommended motion is to approve Resolution No. 2023-078 and authorize the City Mayor to sign agreement.

RESOLUTION NO. 2023-78

A RESOLUTION OF THE CITY OF CLEWISTON, FLORIDA, APPROVING THE AGREEMENT FOR NON-AD VALOREM ASSESSMENT COLLECTION BETWEEN THE CITY AND THE HENDRY COUNTY PROPERTY APPRAISER; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT.

WHEREAS, as becomes necessary the City of Clewiston has the authority under Florida Statutes section 197.3632 to impose non-ad valorem assessments to fund city services; and

WHEREAS, the implementation and collection of such non-ad valorem assessments requires the assistance and coordination of the County Property Appraiser; and

WHEREAS, The city's prior agreement with the Property Appraiser regarding the implementation and collection of non-ad valorem assessments expired.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CLEWISTON, FLORIDA, AS FOLLOWS:

SECTION 1. The City Commission hereby approves the Non-ad Valorem Assessment Collection Agreement attached hereto as **Exhibit "A"**, between the City and Hendry County Property Appraiser.

SECTION 2. The Mayor is hereby authorized and directed to sign the attached **Exhibit "A"**.

PASSED AND ADOPTED by the City Commission of the City of Clewiston this ____st day of _____, 2023.

ATTEST:

CITY OF CLEWISTON, FLORIDA

Mary K. Combass, City Clerk

James Pittman, Mayor

(MUNICIPAL SEAL)

**APPROVED AS TO FORM
AND LEGAL SUFFICIENCY**

By: _____
Dylan J. Brandenburg, City Attorney

NON-AD VALOREM ASSESSMENT COLLECTION AGREEMENT

AGREEMENT made this 07th day of September, 2023 between Dena R Pittman, as Hendry County Property Appraiser (Appraiser), and The City of Clewiston, FL (Municipality).

Section 197.3632(2), Florida Statutes, effective January 1, 1990, provides that at the option of the Property Appraiser, Appraiser may include special assessments of municipalities located in Hendry County on the assessment rolls of Hendry County, and contract with said municipalities for reimbursement of administrative cost incurred hereunder. This AGREEMENT pertains to the municipality known as The City of Clewiston (Municipality).

1. The Parties agree that the foregoing statute 197.3632, applies to this agreement and is incorporated herein as set forth below.
2. Each party represents that it has satisfied all conditions precedent necessary to enter into this agreement.
3. Municipality desires to develop and implement a non-ad valorem assessment roll for 2023 and succeeding years, to provide funds from property owners within the municipality for each municipalities designated purposes.
4. Appraiser agrees to perform the following services for Municipality.

A. Create a Non-Ad Valorem Assessment Roll for the municipality for the year 2023 and succeeding years until this agreement is terminated by either of the parties thereto, using data presently maintained

by Appraiser as to the property characteristics the municipality intends to use for purposes of levying the non-ad valorem assessments. Should the municipality desire to use additional property characteristics than those already in the computer records, to advise appraiser whether this is possible, when it can be accomplished, and the cost of so doing.

B. Receive from the Municipality its preliminary non ad valorem assessment levy for each type of property in Municipality and preliminarily extend that amount against each parcel of real property within the municipality's taxing jurisdiction.

C. Upon request, furnish the municipality with a machine-readable and paper copy of the non-ad valorem roll when such preliminary amounts have been extended.

D. If requested, include the municipality's non-ad valorem tax levies in the TRIM notice sent to each property owner in August of each year.

E. Receive from the municipality corrections to the roll and update the non-ad valorem tax roll with the changed information.

5. Municipality agrees to perform the following acts in connection with this agreement.

A. Advise the property owners within the Municipality in an appropriate and lawful manner of the municipalities' intention to utilize the uniform non-ad valorem assessment method described in sections 197.3632, Florida Statutes.

B. Timely provide the Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll.

C. Establish an appropriate appeal process for property owners who wish to contest the classification of their property or amounts of non-ad valorem assessments.

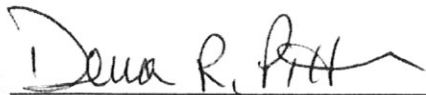
6. Appraiser shall be compensated for the administrative cost incurred in carrying out this agreement at the rate of .5 per cent of the amount of special assessments.
7. If the actual cost of performing the services under this agreement exceed the compensation provided in paragraph (6), then the amount of compensation shall be the actual cost for performing the services under this agreement.
8. The parties understand the following as the appropriate time frame for the duties to be performed under this Agreement:
 - A. The number of units of each type of property in the Municipality is to be provided by the Property Appraiser within 5 working days of the request from the Municipality. This can be in either electronic or paper format.
 - B. Municipality to provide the Property Appraiser with the preliminary non-ad valorem assessment for each type of property within the Municipality according to the categories furnished by the Property Appraiser's office: June 1st.
 - C. Property Appraiser to furnish notice to each property owner within the Municipality of the proposed uniform non-ad valorem assessments: Included in the TRIM notice sent according to Chapter 200, Florida Statutes.
 - D. Municipality to furnish Property Appraiser with changes and corrections to the Uniform non-Ad Valorem Assessment Roll: October 1
 - E. Municipal appeal process completed: No later than October 1.
 - F. Municipality to furnish Property Appraiser with final assessment rates for each category of property: October 1

G. Property Appraiser to provide the Uniform Non-Ad Valorem Roll to Hendry County Tax Collector for collection: Together with Ad Valorem Tax Roll

9. This agreement may be terminated by either party upon written notice by the terminating party to the other party, providing for termination for the succeeding year. Such notice shall be sent no later than January 1 of the year in which termination is requested. Appraiser will perform no further work after the written termination notice is received.

DATED this 07th day of September, 2023.

Hendry County Property Appraiser

By: 
Dena R Pittman

ATTEST:

By: _____

Date: _____