

RESOLUTION NO. 2026-327

A resolution of the City of Gainesville, Florida, relating to the provision and funding of fire services, facilities and programs in the City of Gainesville, Florida; providing for the imposition and computation of fire services special assessments; providing for legislative determinations of special benefit and fair apportionment; describing the method of assessing fire services assessed costs against assessed property located within the City of Gainesville; establishing the estimated assessment rate for fire assessments for the fiscal year beginning October 1, 2026; directing the preparation of an assessment roll; providing for hardship assistance; providing for method of collection; authorizing a public hearing and directing the provision of notice; providing for application of assessment proceeds; providing for severability; and providing an immediate effective date.

WHEREAS, the City Commission of the City of Gainesville, Florida (the "City Commission"), has enacted Ordinance No. 070623 (the "Ordinance"), codified in Chapter 11 of the Code of Ordinances, which authorizes the annual imposition of Fire Services Assessments for fire services, facilities, and programs against all Assessed Property within the City of Gainesville (the "City") for Fire Services; and

WHEREAS, in June 2010, the City implemented a recurring annual fire special assessment to provide a portion of the funding for the City's fire services and facilities, and imposed fire assessments for Fiscal Year 2010-11 with the adoption of Resolution No. 091050, which was the *initial assessment resolution*, and Resolution No. 100137, which was the *final assessment resolution* for the fiscal year beginning October 1, 2010; and

WHEREAS, in June 2023, the City Commission chose to change the methodology used to apportion the fire services assessed cost among different categories of property with the adoption of Resolution No. 2023-563 (hereinafter the "Initial Assessment Resolution"). This was also referred to as the amended Initial Assessment Resolution (so

termed because it changed the methodology). The Initial Assessment Resolution was approved and confirmed by Final Assessment Resolution No. 2023-848 adopted September 7, 2023; and

WHEREAS, pursuant to Ordinance No. 070623, the reimposition of fire assessments for the Fiscal Year beginning October 1, 2026 requires certain processes; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing fire services costs against assessed property located within the City, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No.070623 for the reimposition of fire assessments; and

WHEREAS, the imposition of a Fire Services Assessment for fire services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Fire Service Cost among parcels of Assessed Property.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 070623, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the process for updating the Assessment Roll and directs the reimposition of Fire Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the

meanings set forth in the Ordinance and Initial Assessment Resolution No. 2023-563, adopted June 15, 2023. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of a Fire Services Assessment for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The remaining cost required to provide fire services, facilities, and programs shall be funded by legally available City revenues other than Fire Services Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE SERVICES SPECIAL ASSESSMENTS. Fire Services Assessments shall be imposed against all Tax Parcels within the City. Fire Services Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Services Assessed Costs provide a special benefit to the Assessed Property based upon that certain report entitled "City of Gainesville, Florida Fire Services Assessment

Memorandum June 2023", prepared by Anser Advisory (formerly Government Services Group, Inc.), the legislative determinations set forth in Section 11-4 of the Code of Ordinances, and Initial Assessment Resolution No. 2023-563, which are hereby readopted, ratified, and affirmed, and incorporated herein as if set forth in full.

Budget Allocation

(A) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Services Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(B) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to unimproved, non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Services Incident Reports documenting fire services provided to non-specific property uses.

Fair Apportionment

It is hereby ascertained and declared that the Fire Services Apportionment Methodology as set forth in the Initial Assessment Resolution No. 2023-563, which is hereby readopted, ratified, affirmed, and incorporated herein as if set forth in full, is a fair and reasonable method of apportionment of the fire services assessed costs.

SECTION 6. APPORTIONMENT METHODOLOGY. The Fire Services Assessment for each Tax Parcel within the City shall be determined as provided for in Sections 6, 7 and 10 of the Initial Assessment Resolution No. 2023-563 which are hereby readopted, ratified, affirmed, and incorporated herein as if set forth in full.

**SECTION 7. DETERMINATION OF FIRE SERVICES ASSESSED COSTS;
ESTABLISHMENT OF PRELIMINARY ESTIMATED FIRE SERVICES ASSESSMENTS.**

(A) The Fire Services Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2026, is approximately \$24,837,929.00.

(B) The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	\$ 0.1444
Multi-Family Residential	\$ 0.1430
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 0.1901
Industrial/Warehouse	\$ 0.1418
Institutional	\$ 0.3635

(C) The estimated Fire Services Assessments specified in subsection (B) above are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2026. No portion of such Fire Services Assessed Cost is attributable to the capital improvements necessitated by new growth or development that are funded by impact fee revenue. Further, no portion of such Fire Services Assessed Cost is attributable to the Emergency Medical Services Cost.

(D) No Fire Services Assessment shall be imposed upon a parcel of Government Property whose Building use is wholly exempt from ad valorem taxation as

provided by Florida law.

(E) Any shortfall in the expected Fire Services Assessment proceeds due to any exemption from payment of the Fire Services Assessments required by law shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments.

(F) The estimated Fire Services Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year beginning October 1, 2026, as provided in Section 8 of this Preliminary Rate Resolution.

SECTION 8. ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in Section 11-38 of the Code of Ordinances. The updated Assessment Roll shall include all Tax Parcels within the City. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through Fire Services Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the updated Assessment Roll (once prepared) shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of

determining the Fire Services Assessments for fire services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Services Assessed Cost among parcels of Assessed Property located within the City.

SECTION 9. HARDSHIP ASSISTANCE. An owner of improved residential property who meets low income level and asset guidelines established by the City may be eligible to receive payment of the Fire Services Assessment by the City. Applicants for this hardship assistance shall provide written documentation satisfactory to the City Manager in order to qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the City from funds other than those generated by the Fire Services Assessment.

SECTION 10. METHOD OF COLLECTION. It is hereby declared that the Fire Services Assessments shall be collected and enforced pursuant to Uniform Assessment Collection Act as provided in Section 11-61 of the Code of Ordinances for the Fiscal Year beginning October 1, 2026.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m., or as soon thereafter as may be heard on September 10, 2026, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, at which time the City Commission will receive and consider any comments on the Fire Services Assessments from the public and affected property owners and consider imposing Fire Services Assessments.

SECTION 12. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 11-34 of the Code of Ordinances. The notice shall be published no later than August 21, 2026 in substantially the form attached hereto as Exhibit A.

SECTION 13. NOTICE BY MAIL.

A. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 11-38(f) of the Code of Ordinances so require. Such notices shall be mailed no later than August 21, 2026.

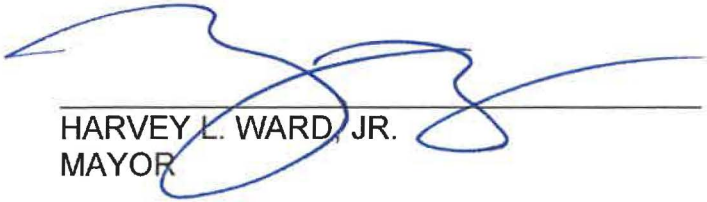
B. If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills the requirements of paragraph (A) of this Section 13, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM notice.

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the City's Fire Services Assessments will be utilized for the provision of fire services, facilities, and programs, as reflected by the Fire Services Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs provided to properties within the City.

SECTION 15. SEVERABILITY. If any word, phrase, clause, paragraph, section or provision of this Resolution or the application hereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provisions or applications of the Resolution which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this Resolution are declared severable.

SECTION 16. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 18th day of June, 2026.



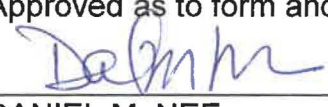
HARVEY L. WARD, JR.
MAYOR

ATTEST:



KRISTEN J. BRYANT
CITY CLERK

Approved as to form and legality



DANIEL M. NEE
CITY ATTORNEY

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Gainesville, Florida will conduct a public hearing to consider the imposition of annual fire services special assessments for the provision of fire services within the municipal boundaries of the City of Gainesville.

The hearing will be held at 5:30 p.m., or as soon thereafter as may be heard, on September 10, 2026, in the Commission Chambers of City Hall, 200 E. University Avenue, Gainesville, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Equity and Inclusion at (352) 334-5051, at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's use category and the total building area (expressed in square feet) attributed to that parcel.

The City Commission on June 18, 2026 adopted a Preliminary Rate Resolution setting the proposed fire services assessments to be assessed for the fiscal year as shown in the following schedule:

Fiscal Year: 2026-2027

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	\$ 0.1444
Multi-Family Residential	\$ 0.1430

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 0.1901
Industrial/Warehouse	\$ 0.1418
Institutional	\$ 0.3635

The Fire Services Assessment Ordinance, the Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the Preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 200 E. University Avenue, Gainesville, Florida.

The fire service non-ad valorem assessment will be collected by the tax collector and placed on the ad valorem tax bill to be mailed in November 2026. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Gainesville Fire Rescue Administration at (352) 334-5078, Monday through Thursday between 8:00 a.m. and 5:00 p.m.

