

RESOLUTION NO. 2025-656

A resolution of the City of Gainesville, Florida, relating to the provision of fire services, facilities and programs in the City of Gainesville, Florida; imposing Fire Services Special Assessments against assessed properties located within the City for the fiscal year that begins October 1, 2025; providing for exemptions; approving the assessment roll; providing for the estimated fire services assessed cost; approving the rates of assessment; 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 Special Assessments for fire services, facilities, and programs against all Assessed Property located within the City;

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

WHEREAS, the City Commission desires to impose a fire services special assessment in the City using the procedures provided by the Ordinance for the Fiscal Year beginning on October 1, 2025;

WHEREAS, the City Commission, on July 17, 2025, adopted Resolution No. 2025-353 (the "Amended Preliminary Rate Resolution");

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

the Ordinance;

WHEREAS, in order to impose Fire Services Special Assessments for the Fiscal Year that begins October 1, 2025, the Ordinance requires the City Commission to adopt an Annual Rate Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such adjustments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

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

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

WHEREAS, a public hearing was held on September 10, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance, the Amended Preliminary Rate Resolution, Article VIII, Section 2, Florida Constitution, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of Law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Amended Preliminary Rate Resolution.

58 **SECTION 3. IMPOSITION OF FIRE SERVICES SPECIAL ASSESSMENTS.**

59 (A) The parcels of Assessed Property described in the Assessment Roll, which
60 is hereby approved, are hereby found to be specially benefited by the provision of the fire
61 services, facilities, and programs described or referenced in the Amended Preliminary
62 Rate Resolution, in the amount of the Fire Services Special Assessment set forth in the
63 Assessment Roll, a copy of which was present or available for inspection at the above
64 referenced public hearing and is incorporated herein by reference. It is hereby
65 ascertained, determined, and declared that each parcel of Assessed Property within the
66 City will be specially benefited by the City's provision of fire services, facilities, and
67 programs in an amount not less than the Fire Services Special Assessment for such
68 parcel, computed in the manner set forth in the Amended Preliminary Rate Resolution.
69 Adoption of this Annual Rate Resolution constitutes a legislative determination that all
70 parcels assessed derive a special benefit in a manner consistent with the legislative
71 declarations, determinations, and findings as set forth in the Ordinance, the Amended
72 Preliminary Rate Resolution, and this Annual Rate Resolution from the fire services,
73 facilities, or programs to be provided and a legislative determination that the Fire Services
74 Special Assessments are fairly and reasonably apportioned among the properties that
75 receive the special benefit as set forth in the Amended Preliminary Rate Resolution.

76 (B) The method for computing Fire Services Special Assessments described
77 and referenced in the Amended Preliminary Rate Resolution is hereby approved. The
78 Parcel Apportionment methodology described in Section 6 of the Amended Preliminary
79 Rate Resolution is hereby approved.

80 (C) For the Fiscal Year beginning October 1, 2025, the estimated Fire Services
81 Assessed Cost to be assessed is \$15,375,035.00. The Fire Services Special Assessment
82 to be assessed and apportioned among benefited parcels pursuant to the Cost
83 Apportionment and Parcel Apportionment to generate the estimated Fire Services

Assessed Cost for the Fiscal Year that begins October 1, 2025, is hereby established as follows:

Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	\$ 0.0900
Multi-Family Residential	\$ 0.0892
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 0.1185
Industrial/Warehouse	\$ 0.0884
Institutional	\$ 0.2267

(D) The above rates of assessment are hereby approved. Fire Services Special Assessments for fire services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year that begins on October 1, 2025.

(E) No Fire Services Special Assessment shall be imposed on a parcel of government property whose building use is wholly exempt from ad valorem taxation as provided by Florida law.

(F) Any shortfall in the estimated Fire Services Assessed Cost caused by or attributed to any reduction or exemption from payment of the Fire Services Special Assessments required by law and this Resolution shall be made whole from any legally available funds, and shall not be paid for by proceeds or funds derived from the Fire Services Special Assessments. To this extent, the City Commission expects to budget and appropriate during the fiscal year beginning October 1, 2025, from any legally available revenues an amount sufficient to cover the anticipated cost of providing fire services, facilities, and programs to any lawfully exempted properties, and any reduction in the Fire Services Assessed Cost.

(G) As authorized in Section 11-43 of the Ordinance, interim Fire Services

Special Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(H) Fire Services Special Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

(I) On or before September 15 of each fiscal year the Fire Services Special Assessment is imposed, the Mayor or Mayor Pro Tem is authorized to certify the non-ad valorem assessment roll on compatible electronic medium to the tax collector.

(J) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be billed, collected, and enforced pursuant to the method of collection described in Section 11-61 of the Ordinance and Section 10 of the Amended Preliminary Rate Resolution. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantively the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF AMENDED PRELIMINARY RATE RESOLUTION. The Amended Preliminary Rate Resolution, as amended and supplemented herein, is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rates of assessment, the Assessment Roll and the levy and lien of the Fire Services Special

Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. 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 7. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 10th day of September, 2025.

By: 

HARVEY L. WARD, JR., MAYOR

ATTEST:

APPROVED AS TO FORM AND LEGALITY:


KRISTEN J. BRYANT
CITY CLERK


DANIEL M. NEE
CITY ATTORNEY

APPENDIX A
PROOF OF PUBLICATION

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

Office of the City Attorney

AFFIDAVIT OF PUBLICATION

Alison L. Novack
City of Gainesville Attorneys Office
Po Box 490
Gainesville FL 32627-0490

AUG 13 2025

RECEIVED

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Gainesville Sun, published in Alachua County, Florida; that the attached copy of advertisement, being a , was published on the publicly accessible website of Alachua County, Florida, or in a newspaper by print in the issues of, on:

08/06/2025

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/06/2025

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost:	\$529.12	
Tax Amount:	\$0.00	
Payment Cost:	\$529.12	
Order No:	11542713	# of Copies:
Customer No:	832793	1
PO #:	Fire Assessment	

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

APPENDIX A
2025-656

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, 2025, 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 July 17, 2025 adopted an Amended Preliminary Rate Resolution setting the proposed fire services assessments to be assessed for the fiscal year as shown in the following schedule: **Fiscal Year: 2025-2026**

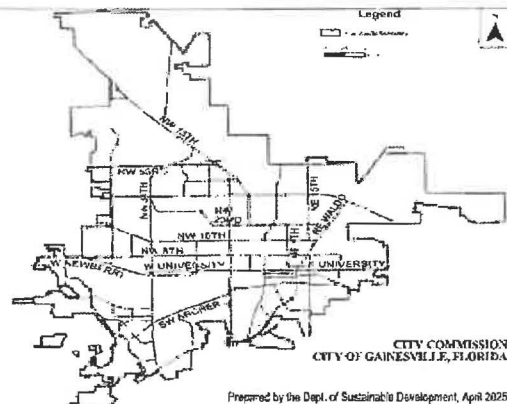
Residential Property Use Categories	Rate Per Square Foot
Single Family Residential	\$ 0.0900
Multi-Family Residential	\$ 0.0892

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 0.1185
Industrial/Warehouse	\$ 0.0884
Institutional	\$ 0.2267

The Fire Services Assessment Ordinance, the Amended 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 2025. 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.



APPENDIX B
PROOF OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Cynthia W. Curry, who, after being duly sworn, deposes and says:

I am the City Manager for the City of Gainesville, Florida (the "City"). Pursuant to Section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elected to combine notice of the public hearing authorized by the Amended Preliminary Rate Resolution with the truth-in-millage notification required pursuant to Section 200.069, Florida Statutes. Such mailed notice in the form required by Section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance, for the purpose of imposing Fire Services Special Assessments for the Fiscal Year beginning October 1, 2025 was in fact mailed to all affected property owners by the Alachua County Property Appraiser prior to or on AUGUST 21, 2025

FURTHER AFFIANT SAYETH NOT.


Cynthia W. Curry, affiant

STATE OF FLORIDA
COUNTY OF ALACHUA

THE FOREGOING Affidavit of Mailing was acknowledged and subscribed to before me by means of X physical presence or _____ online notarization for the purposes set forth herein by Cynthia W. Curry, City Manager, who is either personally known to me or who produced PL. DL as identification this 21st day of August, 2025.


Notary Public, State of Florida



Alison L. Novack
Name of Notary Typed or Printed
My Commission Expires:

APPENDIX C
FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City of Gainesville, or authorized agent of the City of Gainesville, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Alachua County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Alachua County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 10th day of September, 2025.

CITY OF GAINESVILLE, FLORIDA

By: _____

HARVEY L. WARD, JR., Mayor

[to be delivered to Tax Collector prior to September 15th]