

REVISED PANAMA CITY BEACH CITY COUNCIL AGENDA

NOTE: AT EACH OF ITS REGULAR OR SPECIAL MEETINGS, THE CITY COUNCIL ALSO SITS, EX-OFFICIO, AS THE CITY OF PANAMA CITY BEACH COMMUNITY REDEVELOPMENT AGENCY AND MAY CONSIDER ITEMS AND TAKE ACTION IN THAT LATTER CAPACITY.

MEETING DATE: AUGUST 27, 2020
MEETING TIME: 9:00 A.M.

A. CALL TO ORDER

1. ROLL CALL.
2. INVOCATION – COUNCILMAN JARMAN.
3. PLEDGE OF ALLEGIANCE – COUNCILMAN JARMAN.
4. APPROVAL OF AGENDA, AND ADDITIONS OR DELETIONS.
5. PUBLIC COMMENTS- NON-AGENDA BUSINESS (LIMITED TO THREE MINUTES)

B. REGULAR AGENDA – DISCUSSION/ACTION

1. KJ RESOLUTION 20-142, ANNUAL STORMWATER ASSESSMENT FOR FY 2020-2021, PUBLIC HEARING.
2. RM RESOLUTION 20-143, ANNUAL FIRE ASSESSMENT FOR FY 2020-2021, PUBLIC HEARING.

- C. CITY MANAGER REPORT.
- D. CITY ATTORNEY REPORT.
- E. COUNCIL COMMENTS.
- F. ADJOURN.

PAUL CASTO X
PHIL CHESTER X
GEOFF MCCONNELL X
MICHAEL JARMAN X
MARK SHELDON X

I certify that the Council members listed above have been contacted and given the opportunity to include items on this agenda.

PAUL CASTO X
PHIL CHESTER X
GEOFF MCCONNELL X
MICHAEL JARMAN X
MARK SHELDON X

I certify that the Council members listed above have been contacted and made aware of the items on this agenda.


Interim City Clerk

8/25/20
Date


Interim City Clerk

8/25/20
Date

IN ACCORDANCE WITH EXECUTIVE ORDER 20-139 COUNCIL CHAMBERS WILL BE OPEN FOR PHYSICAL ATTENDANCE, BUT LIMITED TO 50 PERSONS.

E-mailed to interested parties and posted on the website on: ^{8/25/20 8 AM}~~08/24/20 12:00 P.M.~~

NOTE: COPIES OF THE AGENDA ITEMS ARE POSTED ON THE CITY'S WEBSITE WWW.PCBGOV.COM THIS MEETING WILL BE LIVE-STREAMED ON THE CITY WEBSITE AND CITY FACEBOOK PAGE "CITY OF PANAMA CITY BEACH-GOVERNMENT".

NOTE: ONE OF MORE MEMBERS OF OTHER CITY BOARDS MAY APPEAR AND SPEAK AT THIS MEETING.

If a person decides to appeal any decision made by the City Council with respect to any matter considered at the meeting, if an appeal is available, such person will need a record of the proceeding, and such person may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based. Sec. 286.0105, FS (1995).

REGULAR ITEM

1



CITY OF PANAMA CITY BEACH AGENDA ITEM SUMMARY

1. DEPARTMENT MAKING REQUEST/NAME:

Stormwater/Kelly Jenkins

2. MEETING DATE:

August 27, 2020

3. REQUESTED MOTION/ACTION:

Approve Annual Assessment Resolution for FY 2020-2021 and final Assessment Roll prepared in accordance therewith.

4. AGENDA

PRESENTATION
PUBLIC HEARING
CONSENT
REGULAR

5. IS THIS ITEM BUDGETED (IF APPLICABLE)? Yes No N/A
BUDGET AMENDMENT OR N/A

DETAILED BUDGET AMENDMENT ATTACHED Yes No N/A

6. BACKGROUND: (WHY IS THE ACTION NECESSARY, WHAT GOAL WILL BE ACHIEVED)

THIS RESOLUTION IS NECESSARY TO IMPOSE STORMWATER ASSESSMENTS ON THE TAX ROLL FOR FY 2020-2021, PURSUANT TO THE CITY'S GENERAL ASSESSMENT ORDINANCE. THOUGH THIS RESOLUTION APPROVES THE NON-AD VALOREM ASSESSMENT ROLL AND DIRECTS COLLECTION ON THE SAME BILL AS FOR TAXES IN NOVEMBER, THIS RESOLUTION DOES NOT PROPOSE ANY CHANGE TO THE RATE OR METHOD OF ASSESSMENT ADOPTED BY THE COUNCIL LAST YEAR.

THE RESOLUTION DOES INCLUDE A DIRECTION TO STAFF TO CONSIDER AND MAKE RECOMMENDATION BY CALENDAR YEAR END REGARDING A SIMPLIFIED METHODOLOGY.

ADOPTION OF THIS RESOLUTION REQUIRES A PUBLIC HEARING, WHICH STAFF HAS TIMELY NOTICED. AFTER LISTENING TO PUBLIC AND STAFF COMMENTS, THE COUNCIL CAN DETERMINE TO ADOPT THE RESOLUTION.

STAFF RECOMMENDS ADOPTION.

RESOLUTION NO. 20-142

A RESOLUTION OF THE CITY OF PANAMA CITY BEACH, FLORIDA, RELATING TO THE PROVISION OF STORMWATER SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF PANAMA CITY BEACH, FLORIDA; IMPOSING STORMWATER SERVICE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF PANAMA CITY BEACH; APPROVING THE RATE OF ASSESSMENT; CONFIRMING, APPROVING AND ADOPTING THE STORMWATER SERVICE ASSESSMENT ROLL FOR FISCAL YEAR 2020-21; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM COLLECTION METHOD; PROVIDING DIRECTION CONCERNING REVIEW FOR INCREASED EFFICIENCY WHILE SECURING SAME OR BETTER AVAILABILITY OF SERVICE AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PANAMA CITY BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Panama City Beach, Florida (the "City") is adopted pursuant to City Ordinance No. 947, as amended from time to time and codified in Chapter 28 of the Code of Ordinances of the City of Panama City Beach (the "Assessment Ordinance"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution constitutes the Annual Assessment Resolution as defined in the Assessment Ordinance. All capitalized terms in this Resolution not otherwise defined herein shall have the meanings defined in the Assessment Ordinance. The following terms shall have the following meanings:

"Assessed Property" means all parcels of real property included in the Stormwater Service Assessment Roll that receive a special benefit from Stormwater Management Service or Stormwater Improvements.

"Capital Cost" means that portion of the Stormwater Management Service Cost associated with planning, design and construction activities related to Stormwater Improvements and Stormwater Management Service including, by way of example but not limited to, the cost of stormwater master planning and stormwater programming.

"City" means the City of Panama City Beach, Florida.

"City Clerk" means the clerk of the City Council.

"City Code" means the City Code of Ordinances.

"City Engineer" means the person or firm designated by the City Council or City Manager to receive and process any applications for Mitigation Credit, more particularly described in Section 9 hereof.

"City Manager" means the chief administrative officer of the City, or such person's designee responsible for coordinating calculation and collection of Assessments as provided herein.

"Council" means the governing body of the City of Panama City Beach, Florida.

"Developed Property" means real property that is developed entirely or in part

with Impervious Area.

"Development" means the process or result of construction, reconstruction, site improvement, installation of improvements, establishment of a temporary or accessory use or structure, or other modification to land or a body of water.

"Equivalent Residential Unit" or "ERU" means the Assessment Unit described in Section 5 hereof. The ERU is the standard unit used to express the stormwater burden generated or benefit received by each Tax Parcel after taking into consideration any mitigation resulting from privately maintained Stormwater Mitigation Facilities and other factors affecting the quantity, quality, or rate of stormwater runoff.

"Exempt Property" means property expressly exempted from Stormwater Service Assessments by this Resolution.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the City.

"Government Property" means property owned by the United States of America, the State of Florida, a sovereign state or nation, a county, a special district, a municipal corporation, or any of their respective agencies or political subdivisions.

"Impervious Area" means hard surfaced areas resulting from Development which either prevent or severely restrict the entry of water into the soil mantle and/or cause water to run off the surface in greater quantities or at an increased rate of flow from that

present under natural conditions prior to Development. Impervious Areas include, but are not limited to, rooftops, sidewalks, walkways, patio areas, driveways, parking lots, tennis courts, swimming pools with impervious bottoms, storage areas, and other surfaces which similarly affect the natural infiltration and runoff pattern which existed prior to Development.

"Mitigation Credit" means a credit against a Stormwater Service Assessment for qualified Developed Properties granted in accordance with Section 9 hereof.

"Mitigation Facility" means a manmade facility or structure legally servient to or located upon the site of a Developed Property which, by its design and function, retains stormwater and thus generates less volume of stormwater from the site or produces stormwater runoff at a lower rate or with less pollutants than would be the case in the absence of such facilities or structure.

"NPDES" means the National Pollution Discharge Elimination System.

"Program Cost" means that portion of the Stormwater Management Service Cost associated with the administration of the City's Stormwater Service Assessment program and preparation of the annual assessment rolls, billing and collection of Stormwater Service Assessments, including customer information services and reserves for statutory discounts, record keeping and related activities, development and NPDES permit related activities, together with costs necessary for the operation and maintenance of the Stormwater System, including costs for legal and other consultants.

"Quality Credit" means a Mitigation Credit which may be awarded pursuant to Section 9 hereof for properly maintained and functioning Mitigation Facilities which meet or exceed the requirements of Section 3.05.00 of the City's Land Development Code or its successor in function.

"Quantity Credit" means a Mitigation Credit which may be awarded pursuant to Section 9 hereof for maintained and functioning Mitigation Facilities which meet or exceed the requirements of Section 3.05.13 of the City's Land Development Code or its successor in function.

"Rate Study" means the City of Panama City Beach Stormwater Rate Study Methodology Report prepared by Public Utility Management and Planning Services, Inc., and Ennead, LLC, dated September 7, 2017.

"Stormwater" means the flow of water which results from, and which occurs following, a rainfall event.

"Stormwater Improvement" means land, capital facilities, and improvements acquired or provided to detain, retain, convey, or treat stormwater.

"Stormwater Management Service" means (A) management and administration of the Stormwater System; (B) stormwater program engineering; (C) development, modification and implementation of any stormwater master plan; (D) Stormwater Improvements anticipated to be acquired or constructed during a single Fiscal Year; (E) operating and maintaining of the City's capital facilities and

programs for stormwater management, including extraordinary maintenance; (F) equipment and consumables; (G) permitting, inspecting, and reviewing of plans; and (H) legal, engineering, and other consultant services.

"Stormwater Service Assessment" or **"Assessment"** means a special assessment (sometimes characterized as a non-ad valorem assessment) levied by the Council to fund the Stormwater Management Service Cost.

"Stormwater Service Assessment Roll" means the roll created pursuant to Section 2.04 of the Assessment Ordinance and described in Section 6 hereof that includes a summary description of each Tax Parcel subject to the Stormwater Service Assessment, the name of the owner of each Tax Parcel as shown on the Tax Roll, and the number of Equivalent Residential Units attributable to each Tax Parcel.

"Stormwater Management Service Cost" means the estimated amount for any Fiscal Year of all expenditures, including but not limited to Capital and Program Costs, and reasonable reserves that are properly attributable to Stormwater Management Service provided under generally accepted accounting principles. In the event the City also imposes an impact fee upon new growth or development for stormwater related capital improvements, the Stormwater Management Service Cost shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee or which are otherwise funded by such impact fee.

"Stormwater System" means the appurtenances, facilities, equipment, and services, including Stormwater Management Service and Stormwater Improvements, necessary for the collection, treatment, storage, and conveyance of storm and surface waters.

"Tax Parcel" means a parcel of property to which the Bay County Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Tax Roll" means the real property ad valorem tax roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Undeveloped Property" means real property which contains no Impervious Area.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder (sometimes called the uniform method of collection).

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, the word importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The Council aspires to use an equitable means to fund the Stormwater Improvements Cost and the Stormwater Management Service Cost, which are related, essential services and capital improvements needed throughout the City.

(B) The City is authorized by Article VIII, Section 2 of the State Constitution, Section 166.021, Florida Statutes, the Assessment Ordinance, the Uniform Assessment Collection Act, and other applicable provisions of law, to provide for the imposition and collection of charges in the form of special assessments; such impositions also being sometimes characterized as non-ad valorem assessments.

(C) The City is experiencing unprecedented growth and redevelopment. The intensity of recent development activity is placing a growing demand on all City services, including those related to stormwater management.

(D) Historically, stormwater management activities within the City have been limited to the construction and maintenance, or merely the existence, of a modest stormwater infrastructure system and roads built or allowed to convey runoff to natural water bodies.

(E) Prior to 2006, the primary source of funding for all stormwater management activities within the City have been in reliance upon legally available

revenues through the City's general funds and the resultant funding of stormwater related expenditures by the Public Works Department.

(F) Since 2006, the City has annually levied Stormwater Service Assessments to fund Stormwater Management Service. The rate and methodology initially established in 2006 by Resolution 06-41 and Resolution 06-53 was not increased until 2017.

(G) Additional funding needs, such as the cost of National Pollution Discharge Elimination System ("NPDES") permit compliance, increased maintenance and stormwater management demands, and anticipated redevelopment and capital improvement projects have led the City to authorize a new stormwater rate study to assess the sufficiency of this dedicated funding source to ensure it will provide dependable revenue to pay for all, or part of, the City's stormwater management program and to update the methodology as appropriate specifically for the condominium rate class.

(H) The Council has previously carefully considered the Rate Study describing a special assessment apportionment methodology designed to fund all or some portion of the City's annual budget expenditures corresponding to the operation and maintenance of its Stormwater System.

(I) Fixed costs can generally be described as those costs incurred in providing capital services, facilities or programs required to enhance the Stormwater System which do not necessarily vary from parcel to parcel based upon property classification or parcel-

specific physical characteristics (improvements). Variable costs are those dependent upon or which more closely bear a direct relationship to property classification and/or parcel-specific physical characteristics such as the size of improvements or impervious areas, and therefore are more likely to vary from parcel to parcel.

(J) With regard to the variable cost component, substantially all of the stormwater that is physically managed, controlled, and treated by the Stormwater System is generated by Developed Property; and the amount of stormwater generated by Undeveloped Property that is managed, controlled, and treated by the Stormwater System is inconsequential and not substantial. With regard to the fixed cost component, the City finds that both Developed and Undeveloped properties benefit equally from the essential planning, design and construction services provided to administer and enhance the City's Stormwater System.

(K) The Stormwater Management Services contemplated herein are Essential Services which possess a logical relationship to the use and enjoyment of, relieve a burden created by and provide a special benefit to, Developed Property by treating and controlling Stormwater generated or contaminated by improvements constructed on Developed Property, which resulted in the alteration of such property from its natural state.

(L) The relief of the burden created, or special benefit received, by Developed Property is the collection, storage, control, management, treatment, and conveyance of the stormwater burden generated by the improvements on Developed Property.

(M) Both Developed and Undeveloped Properties are benefited by compliance with nationally encouraged and in some cases mandated stormwater management planning and the development of an integrated and scalable stormwater management system which enhance the quality of development and redevelopment potential for property and responsibly advance the preservation and protection of natural resources.

(N) The City is an urban area essentially located on a barrier island. Although Undeveloped Property may itself provide a benefit to the Stormwater System by receiving Stormwater, the urban characteristics of the City require that the Council must nonetheless plan Stormwater Improvements and plan and provide Stormwater Management Service to serve all property capable of Development and the cost thereof should be borne by all properties benefited by the availability of such planning and related services.

(O) Accordingly, it continues to be fair and reasonable that all Assessed Property pay an equal share of the Capital Cost, and that all Tax Parcels characterized as Undeveloped Property be subject to a minimum Assessment to fund only that portion of the Stormwater Management Service Cost described as the Capital Cost.

(P) It is fair and reasonable to impose Stormwater Service Assessments upon Developed Property to fund the Stormwater Management Service Cost.

(Q) The rate classification system proposed by the Rate Study and based upon "DOR" Codes" continues to be reasonable and equitable, and will continue to be so as properties within the city develop and change; and it is also manageable and capable of being fairly implemented from year to year. However, the City Council believes it prudent to periodically revisit this approach to examine whether the process employed does not consume extraordinary and wasteful resources which could better be expended to address Stormwater issues.

(R) The apportionment method described in the Rate Study and adopted in Section 5 herein bears a reasonable relationship to the cost of providing Stormwater Improvements and Stormwater Management Services, including stormwater generated by Government Property as Developed Property.

(S) The findings contained herein are premised upon information, input, analysis and review from City staff, officials and experts, and public comment, as well as careful consideration by the City Council. A combination of the foregoing yields a reasoned apportionment methodology premised upon two distinct categories of apportionment allocation: a fixed Capital Cost component (determined by capital project costs) applicable to all Tax Parcels, together with a variable Program Cost component (determined by a Tax Parcel's contribution of runoff to the City's

Stormwater System). Although either of these two categories might be used singularly to address a significant portion of the budget for special assessment apportionment purposes, together they provide a simplified and powerful equity tool for the City to fairly and reasonably share assessable benefits, burdens and costs among all assessable Tax Parcels in the City.

(T) All Tax Parcels will benefit from the enhancement of the City Stormwater facilities constructed as a part of the Capital Projects initiative. Allocating a portion of these fixed costs on a Tax Parcel basis reasonably avoids cost inefficiencies and unnecessary administration, and is a fair, efficient and reasonable mechanism to allocate such costs among all Tax Parcels.

(U) It is fair, reasonable, effective, and efficient for all Tax Parcels, including statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability, to share equally in the core fixed costs represented by the special assessments to be imposed hereby, particularly since such costs are not necessarily dependent upon or determined by physical characteristics.

(V) Staff has reviewed current and prior year budget information related to the provision of Stormwater Management Services and shared a reasoned analysis of fixed and variable cost budget components, resulting in the determination that all Tax Parcels benefit in a substantially uniform manner from services, facilities and programs characterized as fixed.

(W) The City is not required to fully fund any given essential service or capital cost through a special assessment. So long as the application of funds is for a public purpose and funds are legally available, the City may alternatively determine to fund all or some discrete portion of an essential service or capital cost, such as Stormwater Management Services with general fund or other legally available revenues. The determination as to whether to contribute other legally available revenues, and how much to contribute, lies solely in the discretion of the City Council.

(X) There is no requirement that the City impose an assessment for the maximum amount of the budget that can be funded by special assessments. Stated in the alternative, the City Council may annually determine as a tax equity tool to impose special assessments at a rate less than necessary to fund all or any specific portion of the costs which might otherwise be funded by special assessments associated with Stormwater Management Services. Costs incurred in providing Stormwater Management Services not otherwise funded through Stormwater Service Assessments may be paid with general fund or other legally available revenues. Such legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part to one tier or class of any budget allocation or expense, or in any combination thereof, and maintain the validity of each apportionment approach used for the remaining portion of the budget attributed to the assessed costs. This flexibility is implemented

through a policy and legislative determination employed through careful adherence to case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the City Council. However, in no event shall any annual rate of special assessment exceed that previously noticed to the affected land owners without further notice and public hearing pursuant to the Assessment Ordinance.

(Y) The City Council is cognizant that any system, metric or analytical view of appraising benefits or assessing costs will be open to some criticism or suggestion of alternative methods or approaches, and has labored to educate itself as to the facts, analysis, law and policy latitudes available to it in determining the assessed costs and the rate of the Stormwater Service Assessment in the process of approving the Stormwater Service Assessment Roll.

(Z) The benefits derived or burdens relieved from the provision of the Stormwater Management Services as to each Tax Parcel subjected to the Stormwater Service Assessments equal or exceed the amount of the special assessments levied and imposed hereunder. The Assessment for any Tax Parcel within the City in employing such an approach also does not exceed the proportional benefits (or corresponding relief of burdens) that such Tax Parcel will receive (or cause) compared to any other Tax Parcel so assessed within the City.

(AA) The foregoing findings and determinations are predicated on a substantially similar proposed budget and information for the upcoming Fiscal Year as last year; and, the Council determines it is reasonable to confirm and ratify same, and reimpose the Assessments at the same rates, fees and charges as last year.

(BB) The Council hereby finds and determines that the Stormwater Service Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding associated the Stormwater Management Service Cost by fairly and reasonably allocating a portion of the cost thereof among specially benefited property.

(CC) In order to re-impose Stormwater Service Assessments for the Fiscal Year commencing October 1, 2020, the Assessment Ordinance requires the City Council to adopt an Annual Assessment Resolution which confirms or amends the assessment roll.

(DD) The Fiscal Year 2020-21 Stormwater Service Assessment Roll (the "Assessment Roll") has heretofore been made available for inspection by the public.

(EE) The Council considered this Resolution at its regular meeting on August 27, 2020, and comments and objections of all interested persons have been heard and considered. The re-imposition of Stormwater Service Assessments for stormwater services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Stormwater Management Service Cost among parcels of Assessed Property.

(FF) The Stormwater Management Services provided for in the Stormwater Resolution and contemplated herein are Essential Services which possess a logical relationship to the use and enjoyment of, and relieve a burden created by and provide a special benefit to Developed Property by acting to treat and control Stormwater generated or contaminated by improvements constructed on Developed Property which resulted in the alteration of such property from its natural state.

(GG) Each parcel of Assessed Property within the City will be specially benefited by the City's provision of stormwater services, facilities, and programs in an amount not less than the Stormwater Service Assessment for such parcel, computed in the manner set forth in Section 5.

(HH) Adoption of this Annual Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Assessment Ordinance, the Stormwater Resolution and this Annual Assessment Resolution from the stormwater services, facilities, or programs to be provided and a legislative determination that the Stormwater Service Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

**SECTION 5. ESTIMATED STORMWATER SERVICE ASSESSMENT
COST, RATE OF ASSESSMENT.**

(A) The estimated Stormwater Service Assessment Cost to be recovered through Stormwater Service Assessments for the Fiscal Year commencing October 1, 2020 is \$1,878,648.

(B) The apportionment approach described in the Rate Study and summarized in this Section is hereby approved, confirmed, and adopted.

(C) A special assessment computed in the manner described in the Rate Study and authorized in this Section is hereby levied and imposed on all Tax Parcels described in the Assessment Roll in order to fund the Stormwater Management Service Cost for the Fiscal Year commencing October 1, 2020.

(D) The Parcels of Assessed Property described in the Assessment Roll are hereby found to be specially benefited by the provision of the stormwater services, facilities, based upon a fixed Capital Cost of \$35.00 and a variable Program Cost based on an ERU value of \$44.90.

(E) The Capital Cost component to be assessed on each non-exempt Tax Parcel is \$35.00.

(F) Based upon the Program Cost amount of \$44.90 per ERU (one ERU = 2850 square feet), the Program Cost component for the residential tiers set forth below is estimated as follows:

(1) Very Small residential (Residential properties with impervious area between 0 and 400 sq. ft.) shall be assigned an ERU value of zero (0), with the result that the Program Cost component of that parcel's Assessment shall also be zero (0): \$0

(2) Small residential (Residential properties with impervious area between 401 and 1424 sq. ft.): \$22.45

(3) Medium residential (Residential properties with impervious area between 1425 and 4274sq. ft.): \$44.90

(4) Large residential (Residential properties with impervious area between 4275 and 5699 sq. ft.): \$67.35

(5) Very Large residential (Residential properties with impervious surfaces totaling 5700 sq. ft or more): The Assessment shall be calculated in the same manner as commercial properties, such that each such parcel shall be assessed based on its actual Impervious Area and lot size as more particularly set forth in the updated Rate Study.

(6) Residential Condominiums: The Assessment for each unit shall be calculated according to the aggregate impervious area of the greater condominium development, divided by the total number of residential units in the condominium development.

(7) Commercial Condominiums: The Assessment for each unit shall be calculated according to the total Impervious Area of the greater condominium

development divided by 2850, divided by imperviousness factor and then multiplied by .4. The resulting number from those calculations is then apportioned by each unit's square footage of the total Impervious Area.

(G) The Program Cost for each Tax Parcel of Developed Property, excluding residential parcels, shall be calculated by multiplying the total impervious square footage/2850) times the imperviousness factor (total impervious square footage/lot size), then divided by .4.

(H) The determination of whether a Tax Parcel is Developed Property or Undeveloped Property shall be made using best available data prior to adoption of the Annual Assessment Resolution (e.g. Property Appraiser information, aerial images or data deemed reliable by the City or its consultants.)

(I) Stormwater Service 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.

(J) The City shall use legally available funds, other than Assessment Proceeds, to pay Stormwater Service Assessments imposed upon homestead properties classified on the Tax Roll by the Property Appraiser under "exemption codes" VX, VP or V2 (veteran's partial to total disability), 13 (non-service connected total and permanent disability) and 14 (total and permanent service-connected disability).

(K) The following are Exempt Properties and not subject to the Stormwater Service Assessment: (1) public roads, (2) lakes, submerged land, and other naturally occurring water bodies with pervious soil bottoms, and (3) Government Property. The legislative clarification contained in Section 8 of Resolution 07-15 related to exempt roads is hereby readopted, ratified and confirmed.

SECTION 6. APPROVAL OF ASSESSMENT ROLL; IMPOSITION OF ASSESSMENTS.

(A) The Assessment Roll, on file in the Office of the City Clerk and incorporated herein by this reference, is hereby approved, confirmed and adopted for Fiscal Year 2020-21. The Assessment Roll shall be certified timely to the Tax Collector pursuant to Section 197.3632(5), Florida Statutes.

(B) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to stormwater, the special assessments provided for hereunder shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee or which are otherwise funded by such impact fee.

(C) Copies of the Assessment Ordinance, this Resolution and the preliminary Stormwater Service Assessment Roll have been made available in the City Clerk's office at City Hall, 17007 Panama City Beach Parkway, Panama City Beach, Florida, 32413, or

have been open to public inspection in a manner consistent with the Assessment Ordinance.

(D) In the event the Assessment Coordinator makes any corrections, exemptions, or other modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, all funding for such changes to the Assessment Roll shall be funded by legally available funds other than direct proceeds of the Assessments. Such changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Assessment Ordinance or any Annual Assessment Resolution.

SECTION 7. COLLECTION OF ASSESSMENTS.

(A) The amount of the Assessment imposed, levied, and billed to each owner of Assessed Property will additionally include as a part of the Program Cost a charge or fee, calculated by and based upon the Assessment for each Tax Parcel, to cover the statutory discount (4%) that may be taken for early payment together with the fee (2%) that may be charged by the Tax Collector; and a fee or charge to defray the City's cost of annual administration of this collection process (\$5), (collectively the "uniform method charges or fees").

(B) The Fiscal Year 2020-2021 Stormwater Service Assessment including the uniform method charges or fees for each individual Tax Parcel shall be collected pursuant to the uniform method of collection.

SECTION 8. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, including any uniform method charges or fees, the Assessment Roll and the levy and lien of the Stormwater Service Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of rendering of this Annual Assessment Resolution.

SECTION 9. MITIGATION CREDIT PROCEDURE. Subject to further direction from the City Council, the procedure by which eligible landowners may apply for Mitigation Credit against the Stormwater Service Assessments for fiscal year 2020-2021 is as follows:

(A) General Matters Applicable to All Applications for Mitigation Credit:

(1) Type of Credit. Mitigation Facilities may qualify for Quality Credit, Quantity Credit, or both. A Mitigation Credit shall not apply to the Capital Cost portion of the Stormwater Management Service Cost.

(2) Application for Mitigation Credit. In order to qualify for a Mitigation Credit, the owner of the property seeking Mitigation Credit shall submit to the City Engineer, along with the review fee described below, an application pursuant to the General Application Procedure (defined below) or, where applicable, pursuant to the

Alternative Application Procedure (defined below). The application for Mitigation Credit shall be available from the City Engineer in such form as the City Manager may from time to time approve to achieve the purposes of this Section. Applications, if any, must be submitted between March 1, 2021 and April 30, 2021 for the upcoming Fiscal Year. Only one application for Mitigation Credit shall be filed for each system of Mitigation Facilities regardless of the number of Developed Properties served by it, and such application shall be filed by or on behalf of all owners of Developed Property served by the Mitigation Facilities which are the subject of the application.

(3) Fees. If an application pursuant to this Resolution is filed within two (2) years after the City shall have permitted all of the Mitigation Facilities which are the subject of that application, then there shall be no application fee. All other applications, depending upon the size of the site served by the Mitigation Facilities, shall be accompanied by the following application fee:

- (a) Less than one (1) acre - \$100.00
- (b) One (1) acre or more, but less than five (5) acres - \$300.00
- (c) Five (5) acres or more, but less than twenty (20) acres - \$750.00
- (d) Twenty (20) acres or more - to be determined by the City Manager

or the City Council to defray the actual cost of processing.

(4) Common ownership. For Tax Parcels enveloped in a common scheme of ownership regime (e.g. condominium association or homeowners'

association), a single application may be submitted for all affected Tax Parcels by a duly authorized representative.

(5) Supplemental Information. Within thirty (30) days of filing the application, the City Engineer may request in writing that the applicant provide supplemental information reasonably required to evaluate the application.

(6) Action on Application. Based upon the information submitted and any additional information available to the City Engineer and disclosed to the applicant, the City Engineer shall administratively grant or deny the application in writing within sixty (60) days of its receipt or, if supplemental information is timely requested, within forty five (45) days of receipt of supplemental information. The City Engineer shall be authorized to extend all deadlines for responding to all applications by one or more extensions not to exceed a total of 90 days in the event that the number of applications received in a single, annual cycle exceed the capacity of such person's staff to process. No extension shall be longer than reasonably anticipated to be necessary and notice of each extension shall be furnished in writing to all applicants.

(7) Quality Credit. The City Engineer shall grant a Quality Credit of 10% of the Stormwater Service Assessment for Mitigation Facilities which demonstrate compliance with Section 3.05.12 of the City's Land Development Code or its successor in function.

(8) Quantity Credit. The City Engineer shall grant a Quantity Credit of 40% of the Stormwater Service Assessment for Mitigation Facilities which demonstrate compliance with Section 3.05.12 of the City's Land Development Code or its successor in function.

(9) Burden of Proof. The burden of establishing entitlement to a Mitigation Credit and compliance with the applicable City Code provisions shall fall on the applicant. If it is determined by the City Engineer, using customary engineering standards, that the property is not in compliance with the applicable City Code provisions, the application shall be denied. The issuance of, or the pendency of an application for, a local development order, development permit or building permit shall have no bearing upon whether, at the time the Mitigation Credit application is made or renewed, the property meets the necessary standards.

(10) Appeal. In the event the application is denied, the owner shall receive a written explanation from the City Engineer describing the basis for the denial. The owner shall then have the right to appeal the City Engineer's decision to the City Council by written notice specifying the basis for the appeal delivered to the City Clerk within twenty (20) days after receipt of the denial. Within thirty (30) days after receipt of the notice of appeal, the City Council shall consider the appeal in a hearing between the owner and the City Engineer, at a time and place noticed to the owner at least seven (7) days in advance. The City Council shall affirm the

determination of the City Engineer if it finds such determination to be based upon competent, substantial evidence provided by or disclosed to the applicant at the time the City Engineer denies any application for Mitigation Credit. It is the intent of this Section to require the applicant to provide in any application all information in support of the application that the applicant wishes the City Engineer to consider. Upon conclusion of such hearing, the City Council shall set forth the reasons for its decision based on the criteria contained in this Section.

(11) Obligation to Pay. A pending application for Mitigation Credit shall not relieve the owner of the obligation to make timely payment of the Stormwater Service Assessment. In the event a Mitigation Credit is granted which decreases the Stormwater Service Assessment paid while the application is pending, the owner shall be entitled to credit for the excess assessment. Any reduction, including a credit, which may be necessary after the Stormwater Service Assessment Roll has been adopted may, at the option of the City, be refunded to the property owner or credited to a subsequent Stormwater Service Assessment for the subject tax parcel.

(12) Time Limit and Renewal of Credit. All Mitigation Credit determinations shall only apply to two annual Assessment cycles. In order to renew a Mitigation Credit determination, the property owner shall, between March 1 and April 30 after adoption of the Annual Assessment Resolution for any period in which a

Mitigation Credit determination is no longer applicable, submit to the City Engineer an application, along with the review fee, either (i) prepared, sealed, dated and signed by a professional engineer registered in the State of Florida certifying that the property for which application is made still meets the technical standards and requirements for the credit sought for the reasons demonstrated in the immediately preceding application (the General Application Procedure), or (ii) if applicable, requesting the City make the determinations required for a Mitigation Credit under the Alternative Application Procedure . The renewal application shall be processed, granted or denied with right of appeal in the same manner as an original application. If circumstances upon which the original Mitigation Credit was determined have changed, a full application demonstrating entitlement in substantial conformance with this Section shall be required.

(B) General Application Procedure:

The application for a Mitigation Credit shall be prepared, sealed, dated and signed by a professional engineer registered in the State of Florida, demonstrating that the Tax Parcel for which application is made meets the technical standards and requirements for a Quality Credit, Quantity Credit, or both, and setting forth, in detail, a description and diagram of the Mitigation Facilities and the grounds upon which the credit is justified. A request by the City Engineer for additional information may include, but not be limited to, topographical survey data and drawings signed and

sealed by a professional land surveyor registered in Florida. Failure to provide such information will result in the denial of the application.

(C) Alternative Application Procedure:

In addition to the General Application Procedure, the following, alternative procedure shall be available for Mitigation Credit applications based upon Mitigation Facilities which were permitted by the City on or before July 26, 2012, pursuant to City Code of Ordinances Chapter 26 (originally adopted September 10, 1998), or on or following July 27, 2012, pursuant to City Land Development Code Section 3.05.00 (originally adopted July 26, 2012):

(1) For purposes of the application, it shall be presumed that the Mitigation Facilities when originally permitted met the requirements of City Code Chapter 26 or City LDC Section 3.05.00, as applicable.

(2) The application may be prepared and submitted by the owner of the subject property or an authorized representative of such owner and need not be prepared and submitted by a professional engineer.

(3) The application shall request that the City inspect the subject Mitigation Facilities and determine whether the Mitigation Facilities have (i) not been altered in any material way and (ii) have been maintained so as to continue to function materially as originally designed. If both conditions are met, the application may be granted.

(4) In the event the City shall discover that the Mitigation Facilities as originally permitted did not meet the requirements of City Code Chapter 26 or City LDC Section 3.05.00, as applicable, when permitted, or do not at time of inspection meet all applicable City and State requirements, the application shall be denied and the City shall be entitled to undertake appropriate enforcement remedies. In any appeal of the City's denial on the basis that the facilities did not meet the requirements of City Code Chapter 26 or City LDC Section 3.05.00, as applicable, when permitted, the burden of proof on that sole issue shall be on the City. The burden of proof of all other issues shall be on the applicant.

SECTION 10. DIRECTION AND AUTHORIZATION.

(A) By calendar year end the City Manager, City Engineer, Finance Director, City Attorney and the City's experts and advisors are directed to confer and prepare a thoughtful recommendation as to a means or path to adjust the Stormwater Service Assessment related processes, rates, fees, and charges for FY 2021-22, if any, including the consideration of alternative means to keep the general productivity of the assessment in step with changes in cost of service, the City's overall budget, while securing the same or better availability and provision of service. This direction will better inform the City Council in January of 2021, and afford the City Council time to listen, consider, become better informed, announce, make and implement any changes or adjustments, if any, to make this partial stormwater-related funding approach more efficient in the early

Spring of 2021, provide direction, and provide more certainty to City budgeting for Fiscal Year 2021-22.

(B) The City Manager, City Engineer, Finance Director, City Attorney and all other City experts are each and all directed and authorized to act and undertake all activities on behalf of the City to accomplish all matters necessary to timely achieve the purposes and effect of this Resolution.

SECTION 11. REPEAL OF INCONSISTENT RESOLUTIONS. Any resolutions or parts thereof in conflict herewith are hereby superseded and repealed to the extent of such conflict.

SECTION 12. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 27th day of August, 2020.

PANAMA CITY BEACH CITY COUNCIL

By: _____
Mark Sheldon, Mayor

ATTEST:

Jo Smith, Interim City Clerk

The News Herald

501 W. 11th Street
P.O. Box 1940, Panama City, FL 32401
Published Daily
Panama City, Bay County, Florida

State of Florida County of Bay

Before the undersigned authority personally appeared Karen Glenn, who on oath says that she is a Legal Advertising Representative of The News Herald, a newspaper published at Panama City in Bay County, Florida; that the attached copy of advertisement, being a Legal Advertisement #11100447 in the matter of **PUBLIC NOTICE - ANNUAL HEARINGS** in the Bay County Court, was published in said newspaper in the issue of **August 6, 2020**.

Affiant further says that the said The News Herald is a newspaper published at Panama City, in said Bay County, Florida, is a direct successor of the Panama City News and that the said newspaper, together with its direct predecessor, has heretofore been continuously published in said Bay County, Florida, each day (except that the predecessor, Panama City News, was not published on Sundays) and has been entered as periodicals matter at the post office in Panama City, in said Bay County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that (s)he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

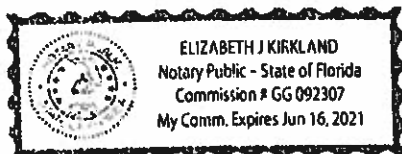
Karen Glenn

State of Florida

County of Bay

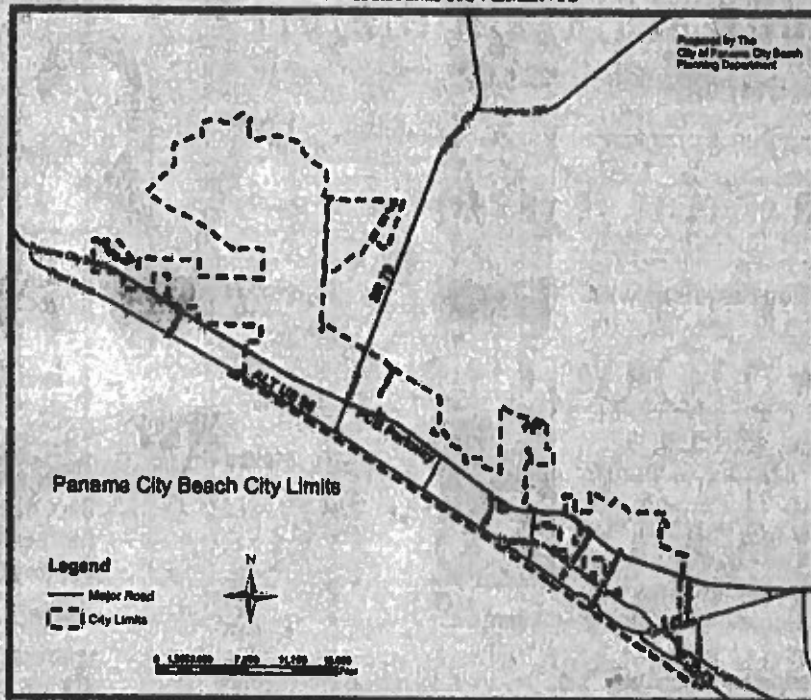
Sworn to and subscribed before me this 6th day of August, A.D., 2020. By Karen Glenn, Legal Advertising Representative of The News Herald, who is personally known to me or has produced N/A as identification.

Elizabeth J. Kirkland
Notary Public, State of Florida at Large



PUBLIC NOTICE

COMBINED NOTICE OF ANNUAL HEARINGS CONCERNING NON-AD VALOREM ASSESSMENTS TO FUND IN PART THE COSTS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION AND CONCERNING ADDITIONAL NON-AD VALOREM ASSESSMENTS TO FUND IN PART THE COSTS ASSOCIATED WITH STORMWATER RELATED ESSENTIAL SERVICES AND STORMWATER IMPROVEMENTS



The property subject to the assessments lies within the City of Panama City Beach, Florida.

This notice concerns the process the City Council of the City of Panama City Beach, Florida (the "City"), is using to address the challenge of funding essential City services and facilities with means other than funding solely through the collection of business taxes (and to continue to put off the need to consider ad valorem property taxes).

The City currently does not impose ad valorem property taxes.

This published Notice is compliant with the requirements of law, and at the same time shares and directs the reader to an overview and an explanation of how our community funds and provides certain essential services, equipment, facilities and programs.

FIRE SERVICE ASSESSMENT

The City is budgeting and preparing to adopt the annual non-ad valorem Fire Service Assessment to defray a large portion of the annual operating and capital costs associated with the Panama City Beach Fire Department. The City put in place this supplemental and alternative means to deal with budget needs through the adoption of assessment rates that will remain the same as this past year. No increase in rates will occur from last year. By considering City policies, practices, the annual fire department budget, the City's overall budget, and other economic conditions, our community continues to make fire protection services and facilities available while showing financial stewardship. Accordingly, provision of fire services, facilities, and improvements is expected to be funded again next year, in part, by fire service assessments levied on property located within the City limits. The remainder of the fire protection budget will then be funded with other legally available revenues (some of which could be both the City's business taxes and other available non-ad valorem revenues) of the City. This has proven to be a solid approach which addresses a challenging balancing process that must be addressed annually and always with an eye on our future.

These special assessments for each parcel of property are based on a two-tier benefits or burdens analysis approved by the Florida Supreme Court and validated locally by our circuit court. They are associated with the continual availability of fire protection services and facilities made available every day to all tax parcels within the City. The City will assess properties based on a two-tier rate structure. Tier 1 is based on the relative improvements value associated with each tax parcel (no land value is generally used in this calculation) and is focused on more variable, and possibly some, fixed costs. Tier 2 is a flat rate per tax parcel focused more on fixed costs. For a more detailed description of the fire service program and the fire service assessments, please visit the City's website, which includes a copy of the proposed annual resolution related to funding, in part, of the constant availability of fire protection within the City to be considered by the City Council.

In the City's fire assessment approach, each parcel of property assigned an identification number by the Bay County Property Appraiser is considered one (1) tax parcel. If approved by City Council after the hearing, the rate of assessment for each tax parcel is proposed to be the same as this last year, which is the sum of (i) sixty-three cents (\$0.63) per \$1,000 of the value of improvements attributed to the tax parcel by the Bay County Property Appraiser (Tier 1), plus (ii) \$78.00 per tax parcel (Tier 2). These are the same rates used for this past year.

STORMWATER ASSESSMENT

In addition, the City has for the past several years imposed a non-ad valorem assessment annually to fund stormwater-related essential services and stormwater improvements throughout the City. These assessments benefit all properties within the City and is apportioned between them based upon the number of equivalent residential units or "BRUs" associated with each parcel of property. For a more detailed description of the stormwater program and the stormwater assessments, please visit the City's website, which includes a copy of the proposed annual resolution related to funding, in part, of the City's stormwater program to be considered by the City Council.

The City will also be considering an annual assessment resolution to fund stormwater related services and improvements after a public hearing on August 27. If adopted, the annual assessment resolution will approve a stormwater assessment roll for the fiscal year beginning October 1, 2020. The assessment rates for each tax parcel will be based on the number of ERUs attributable to that tax parcel as of the date the assessments are imposed. The maximum annual stormwater assessment previously adopted by the City Council is \$44.90 per ERU. A more specific description of the stormwater assessment program is set forth in the 2019 annual stormwater assessment resolution, No. 19-127, adopted by the City Council on September 12, 2019.

The City plans to continue to offer a mitigation credit or reduction in the stormwater assessment to property owners with certain private stormwater mitigation facilities. Property owners interested in requesting mitigation credit in the future are encouraged to learn more from the City's website or the City Clerk's office.

PUBLIC HEARING

On August 27, 2020, at 9:00 a.m. the City Council has scheduled a public hearing in the City Council Chambers at City Hall, 17007 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of receiving comments on the proposed annual fire service assessment.

Immediately thereafter or in conjunction therewith, on August 27, 2020, at 9:00 a.m., the City Council will hold a public hearing in the City Council Chambers at City Hall, 17007 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of receiving comments on the proposed annual stormwater assessment.

You are invited to attend or appear at the public hearings, and/or to file written comments or objections with the City Clerk and addressed to the City Council within 20 days of this Notice. You may send your written comments or objections to the City Clerk at jsmith@pcb.gov. If you decide to appeal any decision made by the City Council with respect to any matter considered at or after the hearing, you 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.

Any fire service assessment or stormwater assessment imposed will by law be only imposed by the City Council, and not the County, nor its Constitutional Officers, the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this process are purely ministerial.

ADDITIONAL INFORMATION

The dollar amount attributed to each affected tax parcel in the City and other information concerning both assessments is available online at the City's website or accessible by computer terminal upon inquiry at the office of the City Clerk, at City Hall. The dollar amount attributed to each affected tax parcel in the City and other information concerning the proposed stormwater assessment is available from the office of the City Clerk, at City Hall.

The amount of revenue the City expects to collect using the specific assessment rates described in this Notice, net of costs for statutory discount for early payment necessarily associated with the use of the uniform method of collection (by law up to 4%), and commissions and fees charged by the County or its Constitutional Tax Collector and Property Appraiser Offices (by law actual costs), the City's charge to defray associated program development, advertising, implementation and administrative costs (\$5 per tax parcel for each assessment), is closely approximated to be \$3,983,429 for the fire service assessment and \$1,667,179 for the stormwater assessment; and, such revenues must be used exclusively to respectively fund the associated budget for the City's fire department and stormwater management program, respectively.

These annual assessments are for the purpose of funding only a part of the City's budgets for both the continual readiness and availability of essential services and capital facilities and equipment associated with fire protection and the provision of stormwater-related essential services and stormwater improvements.

Payment of the assessments are anticipated to be due and collected as special assessments on the same bill as taxes to be mailed around November 1, 2020. This collection process is called the uniform method. General law requires that affected property owners be reminded that: Until paid, the fire service assessment and stormwater assessment will constitute liens against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay the upcoming assessment will cause a tax certificate to be issued against the property which may result in loss of title. Thank-you for your review of this notice and support of your City.

Please go to <http://www.pcb.gov> for more information. The City's website is designed to share information and further inform you. It also provides interactive assessment rolls (searchable by owner name, location and parcel number), so you can view how any property assessed in the City is expected to be affected by the assessments.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN THE HEARINGS SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE MEETING AT (850) 233-5100.

PUBLISHED AT THE DIRECTION OF THE ASSESSMENT COORDINATOR, CITY OF PANAMA CITY BEACH.

NP-11100447

DIERSIONS

REGULAR ITEM

2



CITY OF PANAMA CITY BEACH AGENDA ITEM SUMMARY

1. DEPARTMENT MAKING REQUEST/NAME:
ADMINISTRATIVE/LEGAL

2. MEETING DATE:
AUGUST 27, 2020

3. REQUESTED MOTION/ACTION:
HOLD PUBLIC HEARING AND CONSIDER ADOPTION OF ANNUAL FIRE SERVICE ASSESSMENT FOR FY 2020-2021

4. AGENDA

PRESENTATION
PUBLIC HEARING
CONSENT
REGULAR

5. IS THIS ITEM BUDGETED (IF APPLICABLE)? Yes No N/A
BUDGET AMENDMENT OR N/A

DETAILED BUDGET AMENDMENT ATTACHED Yes No N/A

6. BACKGROUND: (WHY IS THE ACTION NECESSARY, WHAT GOAL WILL BE ACHIEVED)
CONSISTENT WITH THE PRIOR DIRECTION OF THE CITY COUNCIL, THIS RESOLUTION IS NECESSARY TO IMPOSE FIRE SERVICE ASSESSMENTS ON THE TAX ROLL FOR FY 2020-2021, PURSUANT TO THE FIRE SERVICE ASSESSMENT ORDINANCE. THOUGH THIS RESOLUTION APPROVES THE NON-AD VALOREM ASSESSMENT ROLL AND DIRECTS COLLECTION ON THE SAME BILL AS FOR TAXES IN NOVEMBER, THIS RESOLUTION DOES NOT PROPOSE ANY CHANGE TO THE RATE OR METHOD OF ASSESSMENT ADOPTED BY THE COUNCIL LAST YEAR.

ATTACHED IS THE ANNUAL EXECUTIVE REPORT FROM DR. BEITSCH OF GAI, AND ENNEAD, LLC, WHICH REVIEWS THE FIRE DEPARTMENT BUDGET, ASSESSMENT RATES AND APPROXIMATE NET AMOUNTS TO BE RECEIVED FROM THE ASSESSMENT.

ADOPTION OF THIS RESOLUTION REQUIRES A PUBLIC HEARING, WHICH STAFF HAS TIMELY NOTICED. AFTER LISTENING TO PUBLIC AND STAFF COMMENTS, THE COUNCIL CAN DETERMINE TO ADOPT THE RESOLUTION.
STAFF RECOMMENDS ADOPTION.

August 17, 2020

Honorable Mayor Sheldon and City Council,
City of Panama City Beach, Florida
17007 Panama City Beach Parkway
Panama City Beach, Florida 32413

**Annual Executive Summary Report
Simplified Fire Service Assessment
City of Panama City Beach, Florida**

Dear Mayor and City Council Members:

This memorandum summarizes the estimated 2020-21 Fire Service Assessment revenue, and among other things, considers a summarized annual budget analysis, describes the simplified apportionment method, and provides funding (amount) scenarios for decision-making purposes based upon direction to employ the same rates of assessments as last year. This information then necessarily will assist you with incorporating these revenues in your upcoming budget and shares in summary form the approach to the ongoing annual determination of this non-ad valorem assessment for affected tax parcels, whether developed or undeveloped, in the entire community.

Introduction And Purpose

Special assessments comprise a levy made against certain real property to recover all or part of the cost of a specific service or capital improvement deemed to benefit certain real properties. In 2018 the City of Panama City Beach in Bay County adopted a special assessment to defray a portion of the annual operating and capital costs associated with its fire department.

When the assessment program was adopted by the City, it was understood the reasoning and the use of the simplified funding strategy and apportionment methodology (sometimes called "Simplified Fire"TM) underlying the program would itself remain unaltered or *evergreen*. Likewise, it was also understood the amount of the actual assessment itself might change as City policies or practices, the annual budget, and conditions attributed to each tax parcel might also change from year to year. In brief, the methodology for calculating the assessment in Panama City Beach stems from a series of considerations associated with the relative value of all improvements in the City, the number of tax parcels in the City subject to the assessment, and an allocation of the fire department budget reflecting two defined tiers of costs.

As described in our 2017 detailed report, there were two levels or tiers of cost, functioning together, to be assessed.

- Tier 1 costs are those which are largely, but not exclusively, variable and indeterminate.
- The costs allocated to Tier 2 are largely recurring based principally on an expected staffing level necessary to maintain a certain standard of departmental readiness or preparedness. These latter costs are primarily labor costs and largely, but not altogether, fixed.

The combination of both tiers in the adopted assessment program has logical and identified relationships to the benefits, burdens and costs of the affected tax parcels, creating a strong, rational, and proportionate funding vehicle that can be further linked to, or supplemented by, other legally available resources.

This annual update document comments on relevant legislation or case law associated with assessments generally, summarizes findings associated with a review of the fire department budget for FY 2020-21, serves to explore or confirm the absence of material changes therein, if any, and provides parameters for the upcoming assessment. This process of information sharing and analysis contributes to assuring the methodology and procedures outlined in the original Simplified Fire analysis and as previously implemented by the City are reasonably maintained.

Special Assessments In General, Florida Law

Recapping key legal points from our prior analysis, special assessments are a dedicated revenue source available to general purpose local governments in Florida to fund capital improvements or essential services. While this discussion of the law governing special assessments should not be construed as a legal opinion, there are legal guidelines to draw upon in laying out an assessment methodology which conforms to accepted principles and practices necessary to achieve legal validity.

As established by Florida case law, two requirements exist for the imposition of a valid special assessment.

- The property assessed must derive a special benefit from the improvement or service provided; and
- The assessment must be fairly and reasonably apportioned among the properties receiving the special benefit.

Under both Florida's case law and certain statutory components, it is well settled that the benefit required for a valid special assessment may be measured or benchmarked against something other than simply an increase in real property market value. The concept of benefit also includes the relief of a burden or demand created by property as well as added use and enjoyment of the real property.

It is not necessary that the benefits be direct or immediate, but they must be substantial, certain, and capable of being realized within a reasonable time. The

benefits, then, can be conceptual, but they must be capable of being evaluated by some metric and being apportioned in some reasonable manner. The benefits must be distinguishable or different from those of non-assessed properties, but they may coincidentally extend to non-assessed properties.

In sum, Florida's case law, as well as its statutory regime relating to special assessments, supports substantial latitude both in the means by which benefit to or relief of burden created by real property is identified and determined and the subsequent manner by which an assessment itself is calculated or apportioned. Though Florida law requires that special assessments funding improvements or services must be fairly and reasonably apportioned, the State's Supreme Court has held that the method of apportionment is immaterial and may vary provided the amount of the assessment for each property does not exceed the proportional benefits it receives compared to other properties. No single apportionment methodology has emerged as preferable in the governing case law for a given service or improvement. So long as the apportionment is reasonable and not arbitrary, the assessment is generally capable of withstanding legal challenge.

Judicial Approval Of Simplified Fire In The City Of Panama City Beach

In 2018, Mr. Lawson and Ms. Myers took the City through a judicial validation procedure which involved the City's Simplified Fire apportionment approach. The program proceeded to collections once it had obtained a favorable ruling from the Circuit Court, without appeal, that a portion of the assessments could be used to secure financing of capital debt. The Circuit Court in, and for Bay County, validated proposed revenue bonds based on the imposition of fire service assessments using the Simplified Fire method made available for the City's use. This validation entailed a detailed and well-reasoned judicial approval of the assessments and the apportionment methodology associated with them. The validation serves *inter alia* the function of providing finality to the legality of the City's chosen assessment regime as a source for capital funding.

To the general points above, it is well settled that local governments are afforded great latitude under Florida law with respect to legislative determinations concerning special benefit and reasonable apportionment. Specifically, the reasoned Simplified Fire assessment methodology described in this executive summary, has been expressly focused upon and judicially validated in circuit court by Mr. Lawson several times since 2012, including in Hernando County (Brooksville), Pinellas County (St. Petersburg), Polk County (Haines City), Putnam County (City of Palatka) and Bay County (City of Springfield and City of Panama City Beach). The concept was subsequently subjected to a challenge in 2014 and upheld by the Florida Supreme Court. The Florida Supreme Court has now also expressly confirmed the use of the two-tiered approach and legal construct (relative improvement value and per tax parcel) upon which Simplified Fire is premised. In *Morris v. City of Cape Coral*, 163 So. 2d 1174 (Fla. 2015), the Supreme Court addressed a line of reasoning from prior cases, reiterating that the determination of whether a special assessment confers a special benefit on property is not based on whether the benefit is "unique" to that property, but whether instead there is a logical relationship between the assessment on a property and the benefit conferred upon that property. Decisions that seemed to

indicate the contrary, including *St. Lucie County-Ft. Pierce Fire Prevention & Control District v. Higgs, 141 So. 2d 744 (Fla. 1962)*, turned solely on invalid apportionment, not on inadequate benefit to property.

The holding in *Morris* is like the argument made by the City of Springfield and the City of Haines City in their validations and in an amicus curiae brief filed in *Morris* by Haines City and Springfield (the "Municipalities"). The Municipalities filed an amicus brief because the Cape Coral methodology in *Morris* had been taken, almost verbatim in some instances, from the methodology in reports and work previously delivered to Haines City and Springfield and had been represented by Cape Coral in the circuit court as work and approach almost identical to that provided to other cities by Mr. Lawson, GAI and Ennead LLC. In fact, Cape Coral's expert testified at the trial level hearing that the methodology of the four cities where Mr. Lawson, GAI and Ennead LLC had previously developed each of those programs (including Brooksville and St. Petersburg alongside Springfield and Haines City) and validated the Simplified Fire methodology was "almost exactly the same" as the Cape Coral methodology.

The Supreme Court opinion in *Morris* noted significant calculation errors made by Cape Coral (affecting some 8% of parcels) but determined that it could validate Cape Coral's bonds and the fire assessment methodology despite such errors. In doing so the Supreme Court also adopted the logic and analysis in the amicus brief filed by Mr. Lawson for the Municipalities. The wider impact of *Morris* is that the legal and conceptual use of a two-tiered Simplified Fire methodology presented in this Executive Summary, and the 'almost the same' method used in Cape Coral, has been determined legally sufficient, valid and approved by the Supreme Court on appeal as compliant with case law and thus not arbitrary nor invalid.

Morris or Mr. Lawson's validations at the circuit court level should not be construed to mean that local governments considering the use of special assessments can, or should, adopt a particular apportionment methodology based solely on its use elsewhere. The failure to perform a factual and reasoned analysis specific to a set of circumstances in each community can expose another community to legal and political challenges based upon factual differences and/or well-intentioned, but unnecessary use of raw public data. Florida's local governments vary in their needs, composition, and policies. The well settled implication is local governments are free to select an apportionment methodology which provides competent and substantial means to share the benefits, burdens, and costs of the fire protection budget and represents the best fit in terms of cost, ease of implementation, and political acceptance not only with respect to affected landowners, but also in consideration of the staff required and resources involved with maintenance of the assessment program from year to year.

Unlike the modified data approach in *Morris*, the specific parcel identification and evaluation system required by law to be maintained by the local property appraiser and tax collector used by the Simplified Fire approach will always be sustained, certified annually by the local property appraiser for other purposes and updated over the years as properties within Panama City Beach develop and change. The use of such classification and statutorily required end product of each community's mass appraisal system and description of tax parcels is publicly prepared, stable, readily accessible, reasonably consistent and accurate, maintained without cost to the City and capable of being used from year to year without extraordinary consumption of resources better expended to address other fire protection related issues.

Even in extraordinary and unusual circumstances such as Hurricane Michael, this data tends to adjust relatively quickly. Accordingly, the assessment approach contemplated herein reasonably relies upon such system as a stable, reasoned and standardized resource. Attempts by other methods to focus on demand characteristics, call data, or working data used by the Property Appraiser create complexities that Simplified Fire, by its design, typically avoids.

Parcel Data Review

The assignment of assessment values is based on data certified by the Bay County Property Appraiser to the Florida Department of Revenue each year. This year's analysis is provided by Ennead, LLC.¹

Budget Review

The fire department budget for 2020-21, after consultation with City officials, is based on the budget information substantially consistent with last year. As done in our initial analysis, we considered the possible impacts, if any, of advanced life support (ALS) emergency medical services (EMS) on the City's fire budget because only first response medical aid routinely delivered by firefighters can be funded through special assessments.

¹ Research reveals there are approximately 20,661 tax parcels (this includes 18 parcels deemed "confidential" by the Property Appraiser) within the boundaries of the City with a total relative improvement value of \$4,098,023,031. Among the 20,661 parcels, 554 are excluded by resolution due to either their "just value" being less than \$5,000 or such parcels are excluded due to their classification as right-of-way or other use that is not appropriate for development. After removing those parcels from the roll, the "assessable" tax parcel count is 19,959. Of these, 118 are parcels owned by governmental entities which must be excluded since "governmentally-owned" parcels which are used by the government for public purposes cannot be assessed. It is noted that 30 tax parcels are designated as "agricultural" by the Bay County Property Appraiser. Based upon the home-rule imposition authority employed by the City and presented to the circuit court in 2018, these parcels have been assessed. With the adjustments for parcels removed from the roll, the total number of tax parcels used for analysis is 19,959.

Although the lines between first response and more intensive care may appear blurred, in the City of Panama City Beach the role of advanced life support and transport continues to fall almost exclusively to EMS units managed by parties other than the City and its fire department. Because of the differences between first response medical aid and ALS as these are implemented locally and because ALS is primarily a cost or activity addressed outside the fire department budget, it can be concluded plausibly that all costs in the City's fire department budget are appropriate for recovery through assessments in the manner described in this report. For its part, the City has continued to avoid any overlapping ALS activities from the fire department budget. This avoids any technical argument as to whether assessment revenue is being used impermissibly to fund ALS functions.

Additionally, the estimated revenue from the 2020-21 Fire Service Assessment, will however, only recover approximately 63% of the total the City's fire department budget. See Table 1, Approximate Fire Department Budget Funding Sources *infra*.

Guidelines For Current Assessments

It is well-settled in Florida case law that local governments, should they impose an assessment, are not required to *fully* fund that service or improvement through the special assessment itself. The local government may determine, entirely in its own discretion, to fund some portion of the overall cost with general fund or other legally available revenues.

Clearly, the City Council may annually determine as a tax equity tool to impose special assessments at a rate less than necessary to fund all or any specific portion of the costs which might otherwise be funded by special assessments associated with fire protection services and facilities. Costs incurred in providing fire protection services, facilities, and programs not otherwise funded through Fire Service Assessments may be paid with general fund or other legally available revenues.

Such legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part to one tier or class of any fire department budget allocation or expense, or in any combination thereof, and maintain the validity of the Simplified Fire apportionment approach used for the remaining portion of the budget attributed to the fire service assessed cost. This flexibility is implemented through a policy and legislative determination employed through careful adherence to case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the City Council. See Table 2 Approximate Tier Allocation.

To be clear, please keep in mind that a local government should not impose an assessment to a parcel for the same portion of capital items purchased with impact fees charged to new development thereon. For this reason, it was verified that the Panama City Beach does not collect associated impact fees from new development for capital expenditures found in the City's fire department budget.

Table 1: Approximate Fire Department Budget Funding Sources

	Assessment	Other Legally Available Funds	Total
Distribution	63%	37%	100%
Dollar	\$3,983,429	\$2,363,834	\$6,347,263²

Table 2: Approximate Tier Allocation

	Tier 1	Tier 2	Total
Distribution	61%	39%	100%
Dollar	\$2,436,065	\$1,547,364	\$3,983,429

Assessment Roll

Upon consultation with City management, no change in annual assessment rates is proposed nor shown. Using available certified data, Ennead, LLC has accordingly prepared the proposed annual assessment roll which can be accessed world-wide at either <http://quicksearch.ennead-data.com/pcbfire/> or www.pcbgov.com. Those links allow for convenient interactive search and transparent public inquiry concerning parcels to be assessed by: owner name, location address, or parcel identification number. The values and information shown provide subtotals, generally explain adjustments for expenses of administration and collection using the same bill as for taxes and show the total amount of non-ad valorem assessment proposed to be certified for collection in November for each parcel. This provides extraordinary public transparency and assists the City Council in decision-making based upon the same rates as last year using the assumed budget at this point in the annual budget cycle, and a convenient means to review of the array of tax parcels affected. See also, Parcel Data Review, *supra*.

² Subject to final City budget adoption.

Connection With Prior Work

This annual executive summary and referenced information incorporate by reference GAI's prior Executive Summary work placed in the record before the City Council at its previous public hearings on this matter. Consistent with that record, the content of this summary provides a reasoned review and analysis of information, facts and circumstances associated only with the City of Panama City Beach and is exclusively for the use by the City Council of Panama City Beach.³

Sincerely,
GAI Consultants, Inc.



Owen M Beitsch, PhD, FAICP, CRE
Senior Director

CC: Tony O'Rourke, City Manager; Amy Myers, City Attorney; Mark G. Lawson
and James C. Dinkins, Special Counsel, Ennead, LLC, Special Consultant

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RESOLUTION NO. 20-143

A RESOLUTION OF THE CITY COUNCIL OF PANAMA CITY BEACH, FLORIDA, RELATING TO THE AVAILABILITY AND FUNDING OF FIRE PROTECTION AND RELATED ESSENTIAL SERVICES WITHIN THE CITY; PROVIDING FOR THE IMPOSITION OF SPECIAL ASSESSMENTS WITHIN THE CITY TO FUND, IN PART, THE SERVICES, FACILITIES AND PROGRAMS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION; IDENTIFYING BENEFITS, BURDENS AND COSTS TO BE ASSESSED; ESTABLISHING THE METHOD OF APPORTIONING BENEFITS, BURDENS AND COSTS AMONG SPECIALLY BENEFITED PROPERTY; ADOPTING AN ASSESSMENT ROLL; PROVIDING THE METHOD OF COLLECTION; PROVIDING FOR ASSOCIATED POLICY DIRECTION; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PANAMA CITY BEACH, FLORIDA, AS FOLLOWS:

ARTICLE I

INTRODUCTION

SECTION 1.01. AUTHORITY. This Resolution of Panama City Beach, Florida (the 'City') is adopted pursuant to Ordinance No. 1444 (the 'Assessment Ordinance'), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 1.02. DEFINITIONS. This Resolution constitutes the Annual Assessment Resolution as defined in the Assessment Ordinance. All capitalized words and terms not otherwise defined herein shall have the meaning set forth in the

SECTION 1.03. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.04. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The constant and continued preparedness to provide fire protection services, facilities and programs possesses a logical relationship to the value, use and enjoyment of real property by: (1) protecting the value of the improvements and structures through the continual availability of fire control and provision of fire protection and associated rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of real property; (3) lowering or stabilizing the cost of casualty or liability insurance by the presence of a professional municipal fire protection and associated rescue program within the City; (4) providing protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire incidents, sometimes occurring on vacant or undeveloped property, with the potential to spread and endanger the structures and occupants of nearby improved property, thereby limiting liability.

(B) The sharing of benefits, burdens and costs for fire protection services and facilities based upon the relative value of improvements for each Tax Parcel in the City as compared to the value of improvements for all Tax Parcels in the City could conceivably serve alone as a fair and reasonable means to apportion entirely the Fire Service Assessed Cost. Such approach substantially removes the underlying land values from consideration and reasonably focuses upon the built, improved, or husbanded environment on the land protected by fire services, facilities and programs. This is a direct and logically related means to share benefits, burdens and costs of fire protection services, facilities and programs.

(C) It is also clear that the relative improvement value of improvements to land may be utilized as one factor among others considered in a given formula or calculus since the resulting Assessments are formed from a reasoned or logical base against which the special benefits, burdens and costs may be multiplied or determined.

(D) Apportionment on the basis of relative improvement value (as determined by data derived from the Tax Roll prepared by the Property Appraiser) recognizes and fairly shares the relatively higher benefit accruing to properties which face greater financial loss in the event of fire incident.

(E) Besides the advantage of relying upon data prepared by the Property Appraiser in the normal conduct of such person's responsibilities, an approach based in whole or in part upon relative improvement value is also advantageous because it is

self-correcting. Relative value of improvements may change from year to year in accordance with market conditions and other factors and such variation will be adjusted automatically each subsequent year in accordance with the updated improvement value determined by the Property Appraiser. If the improvements on a given Tax Parcel were to increase or decrease in value with the passage of time relative to the updated improvement value city-wide, that Tax Parcel's relative percentage to the total amount assessed for that Tax Parcel and all Tax Parcels would also increase or decrease proportionately.

(F) The mere availability of fire protection services and facilities benefits each Tax Parcel of real property in the City in a substantially uniform fashion by relieving the common burden placed upon City services and facilities collectively created by individual Tax Parcels whether a fire event occurs or not. Fundamentally, the presence of each Tax Parcel within the City creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide fire protection and associated services and facilities for all Tax Parcels.

(G) The City's core preparedness costs are generally those necessary to maintain the readiness of fire personnel, equipment and facilities to respond in the event of random emergency calls and to assure an effective network of coverage, a metric used by insurance ratings organizations for calculation of basic insurance

ratings. Such preparedness is continual and predominantly lies in wait for the emergency of a fire incident.

(H) The Council has previously carefully considered the report prepared by GAI Consultants, Inc. describing a special assessment apportionment methodology designed to fund all or some portion of the City's annual budget expenditures corresponding to fixed (as opposed to more variable) costs incurred in maintaining common or similar continual readiness to provide fire protection to all parcels.

(I) These core preparedness costs of lying in wait are largely recurring, almost fixed over the course of a budgetary period, because they are strongly associated with wages, salaries, administration, and overhead which support the constant availability of fire protection related services and facilities. Such core costs must be absorbed even when firefighting capabilities remain exclusively in standby mode.

(J) Fixed costs can generally be described as those costs incurred in providing services, facilities or programs required for readiness to provide fire protection which do not necessarily vary from parcel to parcel based upon property classification, parcel-specific physical characteristics (improvements) or actual demand in the event of deployment. Variable costs are those dependent upon or which more closely bear a direct relationship to property classification and/or parcel-specific physical characteristics such as value of improvements, and therefore are more likely to vary from parcel to parcel.

(K) The constant potential for the outbreak of a fire represents the predominant requirement for service. When and where a fire incident occurs is essentially an unknown and difficult variable to accurately predict. The scale of this potential defines the basic underlying cost of being prepared to limit fire loss and to protect property values. From a policy and public purpose standpoint, preparedness is the predominant activity of the City's fire services and facilities. The City, in this state of readiness, must consider the committable personnel, necessary equipment and facilities, and the time likely required to extinguish a fire (planning or preparing for the potential incident or event) prior to the emergency allocation of direct resources enabling a fire to be extinguished as quickly as possible (deploying to or intervening in the incident or event itself). The amount of resources for fire protection service, facilities and programs made available in such a continual preparedness exercise each year is a public administration and policy decision which necessarily focuses in the aggregate on all property within the City.

(L) In developing a recurring revenue source to fund a portion of the core fixed cost component of the City's annual budget associated with a continued readiness to provide fire protection services, facilities and programs, it is not necessary to solely focus on the size, value or physical characteristics of individual Tax Parcels for fire protection. Instead, in this context, each individual Tax Parcel contributes similarly to the required state of readiness, and similarly and substantially shares the same benefits

from such core fixed cost component; and, therefore it is fair and reasonable to ask the owner of each Tax Parcel to contribute equally toward funding all or a portion of the core fixed costs associated with such continual readiness to provide fire protection services and facilities.

(M) The findings contained herein are premised upon information, input, analysis and review from City staff, officials and experts, and public comment, as well as careful consideration by the City Council. A combination of the foregoing yields a reasoned apportionment methodology premised upon two distinct tiers or classes of apportionment allocation: Tier 1 – a sharing of benefits, burdens and costs for fire protection services and facilities based upon the relative value of improvements for each Tax Parcel in the City as compared to the value of improvements for all Tax Parcels in the City; and, Tier 2 – a sharing of benefits, burdens and costs for fire protection services and facilities on a per Tax Parcel allocation premised upon maintaining a continual state of preparedness and readiness to serve whether or not a request for actual assistance is ever received. Although either of these two tiers might be used singularly to address a significant portion of the budget for special assessment apportionment purposes, together they provide a simplified and powerful equity tool for the City to fairly and reasonably share assessable benefits, burdens and costs among all assessable Tax Parcels in the City.

(N) Allocating a portion of the fixed costs attributable to the City's continual readiness to provide fire protection services and facilities on a Tax Parcel basis reasonably avoids cost inefficiencies and unnecessary administration, and is a fair, efficient and reasonable mechanism to allocate such costs among all Tax Parcels.

(O) The use of data derived from the Tax Roll (both in form and content), which is a statutorily required and uniformly maintained database of all Tax Parcels employed by the Property Appraiser and Tax Collector, represents a reasonably accurate, fair and efficient means to allocate or distribute Fire Service Assessed Cost associated with standing ready to provide fire protection and associated services and facilities.

(P) It is fair, reasonable, effective, and efficient for all Tax Parcels, including statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability, to share equally in the core fixed costs represented by the special assessments to be imposed hereby, particularly since such costs are not necessarily dependent upon or determined by physical characteristics or demand in the event of deployment.

(Q) It is also fair and reasonable that some portion of fixed costs and variable costs be shared and distributed among Tax Parcels, including statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability, using apportionment methods which are weighted more heavily on the Fire

Assessment Roll (using data from the Tax Roll) toward physical characteristics, such as those represented by the relative value of improvements.

(R) City staff and consultants have reviewed current and prior year budget information related to the provision of fire protection services, which reveals the City advanced life support services (“ALS”) fall almost exclusively to emergency medical units operated by parties other than the City. Nevertheless, the budgetary review and analysis considered by the Council conservatively excluded even the appearance of funding any advanced life support services by eliminating costs associated with ALS training, certifications or special pay from the Fire Service Assessed Cost. Because the City’s Fire Department does not endeavor to provide, and the exemplary budget conservatively excludes any cross-over costs of, ALS services separately funded through the county government, the City’s exemplary budget used to determine the Fire Service Assessed Cost, on its face, avoids any question that the Fire Service Assessed Cost improperly includes emergency medical services other than first response medical services routinely delivered by fire fighters. This factually serves to isolate such advanced life support medical services from fire service related responses and avoids debate as to case law validity of the resulting Fire Service Assessment.

(S) GAI Consultants, Inc. and Ennead, LLC reviewed current and prior year budget information related to the provision of fire protection services and facilities and shared a reasoned analysis of fixed and variable cost budget components, resulting in

the determination that all Tax Parcels benefit in a substantially uniform manner from services, facilities and programs characterized as fixed and otherwise necessary to provide a continual readiness to provide fire protection. In light of how the community handles ALS and emergency medical services, and the exclusion of cross-over costs from the exemplary budget, GAI Consultants, Inc., Ennead, LLC and the City Council have determined that as much as 39% of the exemplary fire department budget could be reasonably allocated per Tax Parcel to core fixed cost expenditures incurred in maintaining readiness to provide fire protection and associated services and facilities (Tier 2); and as much as 61% of the fire department budget could be reasonably allocated to both fixed and variable cost expenditures based upon the relative value of improvements associated with each Tax Parcel (Tier 1). In any event, the remainder of the exemplary budget for fire services can be provided through other legally available funds.

(T) It is fair and reasonable to fund all or a portion of the Fire Service Assessed Cost on the basis of the relative value of improvements associated with each Tax Parcel compared to the total value of all improvements in the City in order to recognize the proportional benefit accruing to properties which face greater financial loss in the event of fire incident.

(U) It is fair and reasonable to multiply the estimated budget for fire protection services, facilities and programs by an identified proportion of the core fixed

costs associated with the continual readiness to provide fire protection, in order to determine a proportional amount of the estimated budget allocable to such core fixed costs; and, then divide such amount by a reasonable estimate of the total number of Tax Parcels within the City in order to determine the proposed annual rate of assessment per Tax Parcel in an attempt to uniformly and proportionally fund such core fixed costs.

(V) The City is not required to fully fund any given essential service or capital cost through a special assessment. So long as the application of funds is for a public purpose and funds are legally available, the City may alternatively determine to fund all or some discrete portion of an essential service or capital cost, such as fire protection services, facilities and programs, with general fund or other legally available revenues. The determination as to whether to contribute other legally available revenues, and how much to contribute, lies solely in the discretion of the City Council.

(W) There is no requirement that the City impose an assessment for the maximum amount of the budget that can be funded by special assessments. Stated in the alternative, the City Council may annually determine as a tax equity tool to impose special assessments at a rate less than necessary to fund all or any specific portion of the costs which might otherwise be funded by special assessments associated with fire protection services and facilities. Costs incurred in providing fire protection services, facilities and programs not otherwise funded through Fire Service Assessments in any given year may be paid with general fund or other legally available revenues. Such

legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part to one tier or class of any budget allocation or expense, or in any combination thereof, and maintain the validity of each apportionment approach used for the remaining portion of the budget attributed to the Fire Service Assessed Cost. This flexibility is implemented through a policy and legislative determination employed through careful adherence to case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the City Council. However, in no event shall any annual rate of special assessment exceed that previously noticed to the affected land owners without further notice and public hearing pursuant to the Assessment Ordinance.

(X) The City Council is cognizant that any system, metric or analytical view of appraising benefits or assessing costs will be open to some criticism or suggestion of alternative methods or approaches, and has labored to educate itself as to the facts, analysis, law and policy latitudes available to it in determining the Fire Service Assessed Cost and the rate of the Fire Service Assessment in the process of approving the Fire Service Assessment Roll.

(Y) The apportionment among Tax Parcels of a portion of the City's annual budget for fire protection services, facilities and programs represented by the assessment rates and Fire Service Assessments hereby adopted (sometimes called

“Simplified Fire”™), are reasonably characterized as necessary for providing the continual readiness to provide fire protection, notwithstanding whether fire incidents or fire calls materialize or not; and, is hereby determined to be a fair and reasonable means to annually allocate and share such benefits, burdens and costs.

(Z) The benefits derived or burdens relieved from the continual readiness to provide fire protection services, facilities and programs as to each Tax Parcel subjected to the Fire Service Assessments equal or exceed the amount of the special assessments levied and imposed hereunder. The Assessment for any Tax Parcel within the City in employing such an approach also does not exceed the proportional benefits (or corresponding relief of burdens) that such Tax Parcel will receive (or cause) compared to any other Tax Parcel so assessed within the City.

(AA) The foregoing findings and determinations are predicated on a substantially similar proposed budget and information for the upcoming Fiscal Year as last year; and, the Council determines it is reasonable to confirm and ratify same, and reimpose the Assessments at the same rates, fees and charges as last year.

(BB) The Council hereby finds and determines that the Fire Service Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding associated fire protection services and facilities by fairly and reasonably allocating a portion of the cost thereof among specially benefited property.

ARTICLE II

NOTICE AND PUBLIC HEARING

SECTION 2.01. ESTIMATED FIRE SERVICE ASSESSED COST; RATE OF ASSESSMENT.

(A) The estimated Fire Service Assessed Cost to be recovered through Fire Service Assessments for the Fiscal Year commencing October 1, 2020 is \$3,983,429 consisting of \$2,436,065 for Tier 1 – relative value of improvement for each Tax Parcel for variable cost and \$1,547,364 for Tier 2 – per Tax Parcel for fixed, readiness to serve cost.

(B) The Fire Service Assessments established in this Annual Assessment Resolution are determined by the assessment rates prepared for consideration by the public and City Council in the preparation of the Fire Service Assessment Roll for the Fiscal Year commencing October 1, 2020.

(C) The rate of Fire Service Assessment is (1) \$0.63 per thousand dollars of improvements, or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) \$78.00 per Tax Parcel (Tier 2).

SECTION 2.02. FIRE SERVICE ASSESSMENT ROLL

(A) The Assessment Coordinator has prepared a preliminary Fire Service Assessment Roll that contains the following information:

(1) a summary description of each Tax Parcel (conforming to the description contained on the Tax Roll maintained by the Property Appraiser for the purpose of levying and collecting ad valorem taxes) which is intended to be subject to the Fire Service Assessment;

(2) the name of the owner of record of each Tax Parcel, as shown on the Tax Roll; and

(3) the proposed amount of the total Fire Service Assessment for each affected Tax Parcel for the fiscal year commencing October 1, 2020, exclusive of anticipated costs of collection and administration.

(B) In the event the City also imposes or collects an impact fee upon new growth or development for capital improvements related to fire protection, the special assessments provided for hereunder shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee or which are otherwise funded by such impact fee.

(C) Copies of the Assessment Ordinance, this Resolution and the preliminary Fire Service Assessment Roll have been made available in the City Clerk's office at City Hall Bldg., 17007 Panama City Beach Parkway, Panama City Beach, Florida, 32413, or have been open to public inspection in a manner consistent with the Assessment Ordinance. The proposed approach and amount of Assessment for each Tax Parcel has been noticed since August 6, 2020 at or through the City's website and accessible

through the internet at www.pcbgov.com and at the City Clerk's office located at City Hall Bldg., 17007 Panama City Beach Parkway, Panama City Beach, Florida. In the event the Assessment Coordinator makes any corrections, exemptions, administrative hardship deferrals or other modifications to the Assessment Roll authorized by the Assessment Ordinance, this Resolution or otherwise, all funding for such changes to the Assessment Roll shall be funded by legally available funds other than direct proceeds of the Assessments. Such changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Assessment Ordinance or any Annual Assessment Resolution.

SECTION 2.03. NOTICE BY PUBLICATION.

The Assessment Coordinator has directed the publication of notice of a public hearing in the manner and time provided in the Assessment Ordinance. Proof of timely and compliant publication of the notice is attached hereto as Appendix A.

SECTION 2.04. PUBLIC HEARING. A public hearing was held on August 27, 2020 commencing at or about 9:00 a.m. in City Hall Council Chambers, 17007 Panama City Beach Parkway, Panama City Beach, Florida 32413, at which time the Council received and considered information and comments on the Fire Service Assessments from City officials, staff, experts and advisors, as well as the public and affected property owners, and considered imposing Fire Service Assessments and the method of collection thereof as required by the Assessment Ordinance.

ARTICLE III

ASSESSMENTS

SECTION 3.01. IMPOSITION THROUGHOUT CITY.

Upon adoption hereof, Fire Service Assessments are to be levied and imposed throughout the entire area within the boundaries of the City and this Resolution shall be deemed to be adopted and confirmed for all purposes.

SECTION 3.02. IMPOSITION OF ASSESSMENTS. Fire Service

Assessments shall be imposed against Tax Parcels located within the City, the annual amount of which shall be computed for each Tax Parcel in accordance with this Resolution and shall include all administration and collection costs, fees and adjustments provided for in Section 2.01(B) of the Ordinance. When imposed, the Fire Service Assessment for each Fiscal Year shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments as provided in the Assessment Ordinance.

SECTION 3.03. APPORTIONMENT APPROACH.

(A) As provided for herein, the Fire Service Assessed Cost shall be apportioned among all Tax Parcels within the City, not otherwise exempted hereunder, and including any statutorily defined parcels such as individual condominium or cooperative units with extraordinary alienability. The estimated Fire Service Assessed Cost and rate of Fire Service Assessment shall be that described in Section 2.01 hereof.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Service Assessments as set forth in this Annual Assessment Resolution is a fair and reasonable method of paying for, recovering and apportioning the Fire Service Assessed Cost among Tax Parcels of Assessed Property located within the City.

(C) The Fire Service Assessment Roll is hereby approved.

SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS.

Proceeds derived by the City from the Fire Service Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for the provision of fire protection related services, facilities, and programs associated with maintaining continual readiness to serve. 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 costs associated with fire protection related services, facilities, and programs.

SECTION 3.05. COLLECTION OF ASSESSMENTS; COVENANT TO ADOPT ANNUAL RESOLUTION.

(A) Unless otherwise determined by the Council, collection of the Fire Service Assessments shall take place pursuant to the uniform method of collection described in Article III of the Assessment Ordinance.

(B) The amount of the Assessment imposed, levied, and billed to each owner of Assessed Property may additionally include a charge for a pro rata share of the City's costs and expenses associated with development, implementation, notice, collection and administration of the Assessments, but not to exceed five dollars (\$5.00) per Tax Parcel to defray such City costs.

(C) Capital equipment and facilities are fundamental components to the preparedness necessary to continually stand ready to provide fire protection services, facilities and programs. Following the initial Fire Service Assessment adoption for FY 2018-19, counsel for the City as directed successfully instituted proceedings pursuant to Chapter 75, Florida Statutes, which judicially confirmed the validity of the Assessments and use of proceeds of the Assessments to secure Obligations as provided for in the Assessment Ordinance. Any Obligations issued by the City shall contain a covenant by the City to adopt an Annual Assessment Resolution imposing Assessments for each Fiscal Year until any Obligations which include Assessments as pledged revenues have been paid in full.

SECTION 3.06. DIRECTION CONCERNING ANY EXEMPTION.

(A) Tax Parcels which are statutorily exempted from the payment of ad valorem taxes are in most circumstances subject to the Fire Service Assessments contemplated hereunder. Tax Parcels classified or described by the Property Appraiser as institutionally tax exempt, have been previously included in other non-ad valorem

assessments imposed by the City, and are subject to the Fire Service Assessments contemplated hereunder.

(B) Tax parcels comprising Government Property are not subject to the Fire Service Assessments contemplated hereunder. Such Tax Parcels include those classified or described by the Property Appraiser as government-owned, including the following: (1) military, (2) forest, parks, recreational, (3) public county schools, (4) public colleges, (5) public hospitals, (6) other county-owned property, (7) other state-owned property, (8) other federal-owned property, and (9) other municipal-owned property. Provided, however, each such Government Property owner may be approached by the Mayor, or his designee, and asked to pay as a fee or charge an amount comparable to the Assessment for each such Government Property. Said amount may be invoiced annually, quarterly or monthly in accord with Section 3.04 of the Assessment Ordinance.

(C) The following Tax Parcel classifications are special designations used by the Property Appraiser for recordkeeping purposes and do not represent actual or assessable Tax Parcels and are not subject to the Fire Service Assessments contemplated hereunder: (1) common element, (2) header record, and (3) notes parcel.

(D) Certain Tax Parcels associated with the following classifications used by the Property Appraiser typically do not receive a special benefit from the provision of fire protection services and facilities or are infeasible or impractical to assess, and

therefore are not subject to the Fire Service Assessments contemplated hereunder: (1) right-of-way (including beach access), (2) rivers, lakes & submerged land, (3) sewage disposal & waste lands, and (4) outdoor recreation or parkland.

(E) Tax Parcels associated with the following classifications used by the Property Appraiser receive a special benefit from the provision of fire protection services and facilities and are subject to the Fire Service Assessments contemplated hereunder: (1) cropland, (2) timberland, (3) grazing land, (4) orchards and groves, (5) apiary, aquaculture, fowl, horse, and other animals, and (6) nursery, floriculture, sod production, and hydroponics. As the assessments contemplated hereunder are not imposed pursuant to chapter 170, Florida Statutes, the exemption from assessment for certain agricultural lands described therein does not apply. In the event a court of competent jurisdiction determines that such agricultural lands are not subject to the Fire Service Assessments, the imposition of the Fire Service Assessments on such properties or portions of properties not subject to the Fire Service Assessments shall be severed from this Resolution and an amount equivalent to that which would have been raised by such levy shall be paid from other legally available funds.

(F) The classifications of properties in this Section which are or may be exempted, in whole or in part, are reasonably determined to be inappropriate, infeasible or impracticable to assess, and either benefit marginally or create a lesser or nominal demand or burden on the City's costs associated with readiness to serve, do not merit

the expenditure of public funds to impose or collect the Fire Service Assessments, are exempt and/or otherwise generally serve in some respect to promote the public health, safety, morals, general welfare, security, prosperity and contentment of the inhabitants or residents of the City. The Assessment Coordinator, or his designee, is authorized and directed to use sound judgment in extending such determinations and guidance as the Fire Service Assessment Roll is collected. The foregoing classifications of properties not to be assessed do not include Government Property that is leased for private use.

(G) Based upon the foregoing, there are relatively few exempt properties within the City. Using legally available funds other than the proceeds of the Fire Service Assessments, the City shall otherwise fund or contribute an amount equal to the Fire Service Assessments that would have been otherwise derived, in whole or in part, from such exempt properties.

(H) Provided, however, the City Council reserves the right and ability in the future to impose Fire Service Assessments against Tax Parcels determined to be exempt, in whole or in part, hereunder to the extent permitted by law, for any reason including lack of reasonable cooperation or willingness to pay for a share of the Fire Service Assessment Cost, or otherwise in the event required or directed to do so by a court of competent jurisdiction.

SECTION 3.07. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.

The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, the levy and lien of the Assessments, and method of collection and enforcement), unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of City Council's adoption of this Annual Assessment Resolution.

ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. AUTHORIZATIONS. The Mayor and any member of the City Council, the City Attorney, the City Manager, the Clerk, the Fire Chief and such other officials, employees or agents of the City as may be designated by the City Council are authorized and empowered, collectively or individually, to take all action and steps and to execute all instruments, documents, and contracts on behalf of the City that are necessary or desirable in connection with the imposition and collection of the Fire Service Assessments contemplated hereunder, and which are specifically authorized or are not inconsistent with the terms and provisions of this Resolution.

SECTION 4.02. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4.03. SEVERABILITY. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

SECTION 4.04. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED and ADOPTED at a meeting of the City Council of the City of Panama City Beach, Florida, this ____ day of _____ 2020.

PANAMA CITY BEACH CITY COUNCIL

(SEAL)

By: _____
Mark Sheldon, Mayor

ATTEST:

Jo Smith, Interim City Clerk

**APPENDIX A
PROOF OF PUBLICATION**

The News Herald

501 W. 11th Street
P.O. Box 1940, Panama City, FL 32401
Published Daily
Panama City, Bay County, Florida

State of Florida County of Bay

Before the undersigned authority personally appeared Karen Glenn, who on oath says that she is a Legal Advertising Representative of The News Herald, a newspaper published at Panama City in Bay County, Florida; that the attached copy of advertisement, being a Legal Advertisement #11100447 in the matter of **PUBLIC NOTICE - ANNUAL HEARINGS** in the Bay County Court, was published in said newspaper in the issue of **August 6, 2020**.

Affiant further says that the said The News Herald is a newspaper published at Panama City, in said Bay County, Florida, *is a direct successor of the Panama City News* and that the said newspaper, *together with its direct predecessor*, has heretofore been continuously published in said Bay County, Florida, each day (*except that the predecessor, Panama City News, was not published on Sundays*) and has been entered as periodicals matter at the post office in Panama City, in said Bay County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that (s)he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

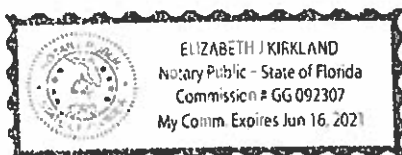
Karen Glenn

State of Florida

County of Bay

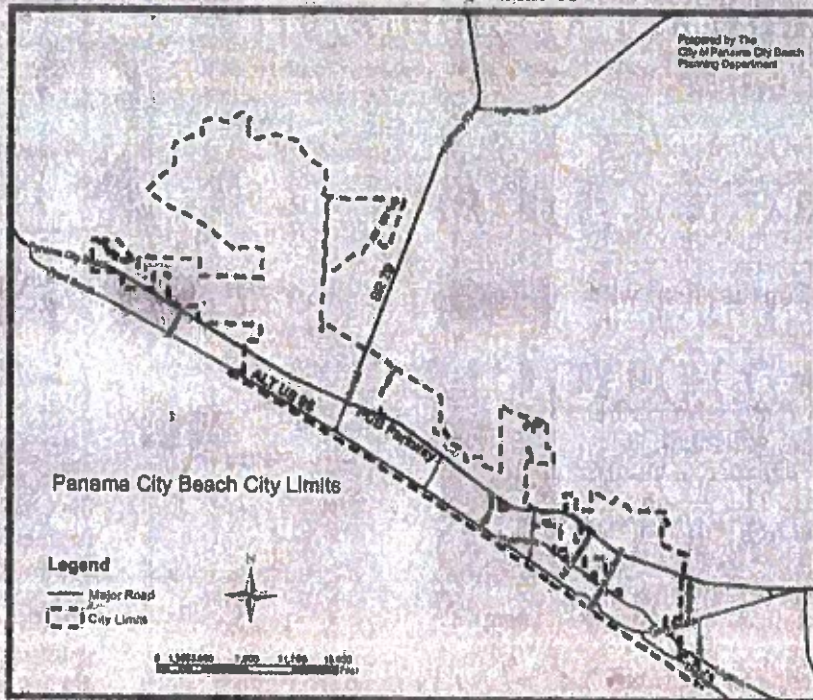
Sworn to and subscribed before me this **6th** day of **August**, A.D., **2020**. By Karen Glenn, Legal Advertising Representative of The News Herald, who is personally known to me or has produced N/A as identification.

Elizabeth J. Kirkland
Notary Public, State of Florida at Large



PUBLIC NOTICE

COMBINED NOTICE OF ANNUAL HEARINGS CONCERNING NON-AD VALOREM ASSESSMENTS TO FUND IN PART THE COSTS ASSOCIATED WITH THE CONTINUAL READINESS TO PROVIDE FIRE PROTECTION AND CONCERNING ADDITIONAL NON-AD VALOREM ASSESSMENTS TO FUND IN PART THE COSTS ASSOCIATED WITH STORMWATER RELATED ESSENTIAL SERVICES AND STORMWATER IMPROVEMENTS



The property subject to the assessments lies within the City of Panama City Beach, Florida.

This notice concerns the process the City Council of the City of Panama City Beach, Florida (the "City"), is using to address the challenge of funding essential City services and facilities with means other than funding solely through the collection of business taxes (and to continue to put off the need to consider ad valorem property taxes).

The City currently does not impose ad valorem property taxes.

This published Notice is compliant with the requirements of law, and at the same time shares and directs the reader to an overview and an explanation of how our community funds and provides certain essential services, equipment, facilities and programs.

FIRE SERVICE ASSESSMENT

The City is budgeting and preparing to adopt the annual non-ad valorem Fire Service Assessment to defray a large portion of the annual operating and capital costs associated with the Panama City Beach Fire Department. The City put in place this supplemental and alternative means to deal with budget needs through the adoption of assessment rates that will remain the same as this past year. No increase in rates will occur from last year. By considering City policies, practices, the annual fire department budget, the City's overall budget, and other economic conditions, our community continues to make fire protection services and facilities available while showing financial stewardship. Accordingly, provision of fire services, facilities, and improvements is expected to be funded again next year, in part, by fire service assessments levied on property located within the City limits. The remainder of the fire protection budget will then be funded with other legally available revenues (some of which could be both the City's business taxes and other available non-ad valorem revenues) of the City. This has proven to be a solid approach which addresses a challenging balancing process that must be addressed annually and always with an eye on our future.

These special assessments for each parcel of property are based on a two-tier benefits or burdens analysis approved by the Florida Supreme Court and validated locally by our circuit court. They are associated with the continual availability of fire protection services and facilities made available every day to all tax parcels within the City. The City will assess properties based on a two-tier rate structure. Tier 1 is based on the relative improvements value associated with each tax parcel (no land value is generally used in this calculation) and is focused on more variable, and possibly some, fixed costs. Tier 2 is a flat rate per tax parcel focused more on fixed costs. For a more detailed description of the fire service program and the fire service assessments, please visit the City's website, which includes a copy of the proposed annual resolution related to funding, in part, of the constant availability of fire protection within the City to be considered by the City Council.

In the City's fire assessment approach, each parcel of property assigned an identification number by the Bay County Property Appraiser is considered one (1) tax parcel. If approved by City Council after the hearing, the rate of assessment for each tax parcel is proposed to be the same as this last year, which is the sum of (i) sixty-three cents (\$0.63) per \$1,000 of the value of improvements attributed to the tax parcel by the Bay County Property Appraiser (Tier 1), plus (ii) \$78.00 per tax parcel (Tier 2). These are the same rates used for this past year.

STORMWATER ASSESSMENT

In addition, the City has for the past several years imposed a non-ad valorem assessment annually to fund stormwater-related essential services and stormwater improvements throughout the City. These assessments benefit all properties within the City and is apportioned between them based upon the number of equivalent residential units or "ERUs" associated with each parcel of property. For a more detailed description of the stormwater program and the stormwater assessments, please visit the City's website, which includes a copy of the proposed annual resolution related to funding, in part, of the City's stormwater program to be considered by the City Council.

The City will also be considering an annual assessment resolution to fund stormwater related services and improvements after a public hearing on August 27. If adopted, the annual assessment resolution will approve a stormwater assessment roll for the fiscal year beginning October 1, 2020. The assessment rates for each tax parcel will be based on the number of ERUs attributable to that tax parcel as of the date the assessments are imposed. The maximum annual stormwater assessment previously adopted by the City Council is \$44.90 per ERU. A more specific description of the stormwater assessment program is set forth in the 2019 annual stormwater assessment resolution, No. 19-127, adopted by the City Council on September 12, 2019.

The City plans to continue to offer a mitigation credit or reduction in the stormwater assessment to property owners with certain private stormwater mitigation facilities. Property owners interested in requesting mitigation credit in the future are encouraged to learn more from the City's website or the City Clerk's office.

PUBLIC HEARING

On August 27, 2020, at 9:00 a.m. the City Council has scheduled a public hearing in the City Council Chambers at City Hall, 17007 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of receiving comments on the proposed annual fire service assessment.

Immediately thereafter or in conjunction therewith, on August 27, 2020, at 9:00 a.m., the City Council will hold a public hearing in the City Council Chambers at City Hall, 17007 Panama City Beach Parkway, Panama City Beach, Florida, for the purpose of receiving comments on the proposed annual stormwater assessment.

You are invited to attend or appear at the public hearings, and/or to file written comments or objections with the City Clerk and addressed to the City Council within 20 days of this Notice. You may send your written comments or objections to the City Clerk at jarnith@pcb.gov. If you decide to appeal any decision made by the City Council with respect to any matter considered at or after the hearing, you 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.

Any fire service assessment or stormwater assessment imposed will by law be only imposed by the City Council, and not the County, nor its Constitutional Officers, the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this process are purely ministerial.

ADDITIONAL INFORMATION

The dollar amount attributed to each affected tax parcel in the City and other information concerning both assessments is available online at the City's website or accessible by computer terminal upon inquiry at the office of the City Clerk, at City Hall. The dollar amount attributed to each affected tax parcel in the City and other information concerning the proposed stormwater assessment is available from the office of the City Clerk, at City Hall.

The amount of revenue the City expects to collect using the specific assessment rates described in this Notice, net of costs for statutory discount for early payment necessarily associated with the use of the uniform method of collection (by law up to 4%), and commissions and fees charged by the County or its Constitutional Tax Collector and Property Appraiser Offices (by law actual costs), the City's charge to defray associated program development, advertising, implementation and administrative costs (\$5 per tax parcel for each assessment), is closely approximated to be \$3,983,429 for the fire service assessment and \$1,667,179 for the stormwater assessment, and, such revenues must be used exclusively to respectively fund the associated budget for the City's fire department and stormwater management program, respectively.

These annual assessments are for the purpose of funding only a part of the City's budgets for both the continual readiness and availability of essential services and capital facilities and equipment associated with fire protection and the provision of stormwater-related essential services and stormwater improvements.

Payment of the assessments are anticipated to be due and collected as special assessments on the same bill as taxes to be mailed around November 1, 2020. This collection process is called the uniform method. General law requires that affected property owners be reminded that: Until paid, the fire service assessment and stormwater assessment will constitute liens against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay the upcoming assessment will cause a tax certificate to be issued against the property which may result in loss of title. Thank-you for your review of this notice and support of your City.

Please go to <http://www.pcbgov.com> for more information. The City's website is designed to share information and further inform you. It also provides interactive assessment rolls (searchable by owner name, location and parcel number), so you can view how any property assessed in the City is expected to be affected by the assessments.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN THE HEARINGS SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS IN ADVANCE OF THE MEETING AT (850) 233-5100.

PUBLISHED AT THE DIRECTION OF THE ASSESSMENT COORDINATOR, CITY OF PANAMA CITY BEACH.

HP-11100417

NOISE DIVISION