AGENDA
CITY COMMISSION MEETING
CITY HALL, 501 W MEADOW STREET
THURSDAY, SEPTEMBER 14, 2023 5:30 PM

1. CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

2. PUBLIC COMMENTS:

3. PUBLIC HEARINGS AND NON-ROUTINE ITEMS:
COMPREHENSIVE PLAN INFORMATION SIGN-UP SHEET (YELLOW) AVAILABLE

A. Public Hearing on the Proposed millage and Proposed budget for Fiscal Year 2023-24.

1. Announce the name of the taxing authority, the rolled back rate, and the millage rate to be levied.

2. Discuss the proposed aggregate millage rate.

3. Request comments from the public regarding the millage rate.

4. Resolution of the City Commission of the City of Leesburg, Florida tentatively adopting 3.4752 mills as the Fiscal Year 2023-24 millage rate for the City of Leesburg, Florida, representing the current year proposed aggregate millage rate of 3.4752 which is 0.00% more than the current year rolled back rate; and providing an effective date.

5. Request comments from the public regarding adoption of the tentative 2023-24 budget.

6. Resolution tentatively adopting the Fiscal Year 2023-24 budget.

7. Announce the tentatively adopted millage rate.

8. **Establish and publicly announce the date, time and place for the public hearing to finally adopt the millage rate and the Fiscal Year 2023-24 budget.**

B. **Resolution of the City Commission of the City of Leesburg, Florida, relating to the provision of Fire Protection Services, facilities and programs in the City of Leesburg, Florida; imposing Fire Protection Assessments against assessed property located within the City for the Fiscal Year Beginning October 1, 2023; approving the rate of assessment; approving the assessment roll; and providing for an effective date.**

4. ROLL CALL:

5. ADJOURN:

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THESE PROCEEDINGS SHOULD CONTACT THE HUMAN RESOURCES DEPARTMENT, ADA COORDINATOR, AT 728-9740, 48 HOURS IN ADVANCE OF THE MEETING.

F.S.S. 286.0105 "If a person decides to appeal any decision made by the Commission with respect to any matter considered at this meeting, they will need a record of the proceedings, and that for such purpose they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based." The City of Leesburg does not provide this verbatim record.

RESOLUTION NO. ___________

RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA TENTATIVELY ADOPTING 3.4752 MILLS AS THE FISCAL YEAR 2023-24 MILLAGE RATE FOR THE CITY OF LEESBURG, FLORIDA, REPRESENTING THE CURRENT YEAR PROPOSED AGGREGATE MILLAGE RATE OF 3.4752 WHICH IS 0.00% MORE THAN THE CURRENT YEAR ROLLED BACK RATE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, discussions were held during the regular commission meeting of July 10, 2023 regarding the adoption of 3.4752 mills which is the current year rolled back rate and is a decrease from the previous fiscal year.

WHEREAS, the Commission approved the Millage rate of 3.4752 mills and authorized the City Manager to execute and submit the Certificate of Taxable Value for Fiscal Year 2023-24 to the Lake County Property Appraiser at its regular meeting Monday, July 10, 2023, and

WHEREAS, a tentative budget for Fiscal Year 2023-24 was presented to the City Commission of the City of Leesburg, Florida during workshops held July 6th, 11th, and 13th, 2023, and

WHEREAS, following a review of the tentative budget as submitted, the City of Leesburg, Florida, determined that a millage rate of 3.4752 mills or the current year rolled back rate, is necessary to produce the budgetary revenue to fund budgetary operating expenditures during Fiscal Year 2023-24, and

WHEREAS, a Fiscal Year 2023-24 millage of 3.4752 mills represents the Current Year Proposed Aggregate Millage Rate which is 0.00% more than the current year rolled back rate.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the CIty of Leesburg, Florida, that the tentative millage rate for the City of Leesburg, Florida, is hereby adopted at the rate of 3.4752 mills ($3.4752 per every $1,000 of taxable valuation) for the 2023 tax roll, which is the current year rolled back rate and a decrease from the prior year.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a special meeting held on the 14th day of September 2023.

____
Mayor

ATTEST:

____
City Clerk

RESOLUTION NO. _______________

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, TENTATIVELY ADOPTING THE FISCAL YEAR 2023-24 BUDGET FOR THE CITY OF LEESBURG, FLORIDA; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Commission of the City of Leesburg, Florida, has held several budget work sessions for the purpose of reviewing, and, where appropriate, revising the Fiscal Year 2023-24 Budget, and

WHEREAS, the provisions of Section 200.065 (2)(c), Florida Statutes, commonly known as the Truth in Millage or TRIM Bill, require that the City Commission hold a public hearing and adopt a tentative budget and millage rate for the Fiscal Year 2023-24; and,

NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LEESBURG, FLORIDA:

SECTION I.

Pursuant to Section 200.065, Florida Statues, and all other applicable laws, the following amounts for use by the various funds during Fiscal Year 2023-24 as reflected below, including all modifications or amendments made during this meeting, are hereby adopted as the budget for Fiscal Year 2023-24 for the City of Leesburg, Florida:

GENERAL FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	
(Based on an assessed value of $2,071,980,955*3.4752 Mills*95%)	6,840,521
Other Taxes	5,060,000
Licenses and Permits	3,481,780
Intergovernmental Revenue	4,081,902
Charges for Services	1,407,476
Fines and Forfeits	165,750
Miscellaneous Revenues	1,119,530
Total Estimated Revenues	22,156,959
Other Financing Sources:	
Transfers from other Funds	11,265,621
Fund Balance Appropriated	6,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	33,428,580
PROPOSED APPROPRIATIONS	
General Government	5,202,321
Public Safety	19,788,620
Physical Environment	176,036
Transportation	1,310,205
Economic Environment	220,411
Human Services	6,600
Culture/Recreation	4,879,447
Other Uses	358,850
Non Expenditures:	
Transfers to other Funds	1,486,090
TOTAL PROPOSED APPROPRIATIONS	33,428,580

HOUSING ASSISTANCE FUND

Miscellaneous Revenues	119,200
Other Financing Sources:	
Fund Balance Appropriated	23,821
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	143,021
PROPOSED APPROPRIATIONS	
Economic Environment	143,021
TOTAL PROPOSED APPROPRIATIONS	143,021

STORMWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Intergovernmental Revenue	276,740
Charges for Services	1,900,724
Miscellaneous Revenues	100,000
Total Estimated Revenues	2,277,464
Other Financing Sources:	
Fund Balance Appropriated	44,263
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,321,727
PROPOSED APPROPRIATIONS	
Physical Environment	2,321,727
TOTAL PROPOSED APPROPRIATIONS	2,321,727

GREATER LEESBURG COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	344,583
(Based on an assessed value of $80,134,828*4.0192 Mills*95%)	
Intergovernmental Revenue	575,852
Miscellaneous Revenues	1,500
Total Estimated Revenues	921,935
Other Financing Sources:	
Fund Balance Appropriated	97,096
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,019,031
PROPOSED APPROPRIATIONS	
Economic Environment	918,297
Non Expenditures:	
Debt Service	100,734
TOTAL PROPOSED APPROPRIATIONS	1,019,031

CARVER HEIGHTS COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	281,051
(Based on an assessed value of $69,361,212*4.0192 Mills*95%)	
Intergovernmental Revenue	469,680
Miscellaneous Revenues	6,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	756,731
PROPOSED APPROPRIATIONS	
Economic Environment	593,332
Non Expenditures:	
Debt Service	96,018
Reserve for Future Use	67,381
TOTAL PROPOSED APPROPRIATIONS	756,731

US HWY 441/27 COMMUNITY REDEVELOPMENT AGENCY

ESTIMATED REVENUES AND OTHER RECEIPTS	
Current Ad Valorem Taxes	862,909
(Based on an assessed value of $193,263,581*4.0192 Mills*95%)	
Intergovernmental Revenue	1,442,055
Miscellaneous Revenues	20,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,324,964
PROPOSED APPROPRIATIONS	
Economic Environment	6,505
Non Expenditures:	
Debt Service	890,222
Reserve for Future Use	1,428,237
TOTAL PROPOSED APPROPRIATIONS	2,324,964

DEBT SERVICE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Transfers from other Funds	1,720,523
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,720,523
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Debt Service	1,720,523
TOTAL PROPOSED APPROPRIATIONS	1,720,523

CAPITAL PROJECTS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Financing Sources:	
Transfers from other Funds	1,050,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,050,000
PROPOSED APPROPRIATIONS	
General Government	925,000
Culture/Recreation	125,000
TOTAL PROPOSED APPROPRIATIONS	1,050,000

ELECTRIC FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	88,852,843
Miscellaneous Revenues	415,000
Other Sources	228,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	89,495,843
PROPOSED APPROPRIATIONS	
Physical Environment	80,756,391
Non Expenditures:	
Transfers to other Funds	4,954,620
Debt Service	3,784,832
TOTAL PROPOSED APPROPRIATIONS	89,495,843

GAS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	11,571,158
Miscellaneous Revenues	50,350
Other Sources	66,000
Total Estimated Revenues:	11,687,508
Other Financing Sources:	
Fund Balance Appropriated	1,507,139
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	13,194,647
PROPOSED APPROPRIATIONS	
Physical Environment	11,984,118
Non Expenditures:	
Transfers to other Funds	857,925
Debt Service	352,604
TOTAL PROPOSED APPROPRIATIONS	13,194,647

WATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	410,117
Charges for Services	10,581,332
Miscellaneous Revenues	206,431
Other Sources	226,174
Total Estimated Revenues:	11,424,054
Other Financing Sources:	
Fund Balance Appropriated	1,861,385
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	13,285,439
PROPOSED APPROPRIATIONS	
Physical Environment	10,589,478
Non Expenditures:	
Transfers to other Funds	1,165,534
Debt Service	1,530,427
TOTAL PROPOSED APPROPRIATIONS	13,285,439

WASTEWATER FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	825,348
Charges for Services	15,058,958
Miscellaneous Revenues	603,732
Total Estimated Revenues	16,488,038
Other Financing Sources:	
Fund Balance Appropriated- Renewal & Replacement	2,673,920
Fund Balance Appropriated	3,001,616
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	22,163,574
PROPOSED APPROPRIATIONS	
Physical Environment	16,444,098
Non Expenditures:	
Transfers to other Funds	1,097,136
Debt Service	4,622,340
TOTAL PROPOSED APPROPRIATIONS	22,163,574

SOLID WASTE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	5,192,583
Miscellaneous Revenues	17,924
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,210,507
PROPOSED APPROPRIATIONS	
Physical Environment	4,711,783
Non Expenditures:	
Reserves- Contributions to Retained Earnings	25,713
Transfers to other Funds	473,011
TOTAL PROPOSED APPROPRIATIONS	5,210,507

AIRPORT FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	13,556
Intergovernmental Revenue	3,994,300
Charges for Services	236,000
Miscellaneous Revenues	1,290,091
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	5,533,947
PROPOSED APPROPRIATIONS	
Transportation	5,533,947
TOTAL PROPOSED APPROPRIATIONS	5,533,947

POLICE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	260,615
Miscellaneous Revenues	2,375,270
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	2,635,885
PROPOSED APPROPRIATIONS	
General Government	1,295,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	1,340,885
TOTAL PROPOSED APPROPRIATIONS	2,635,885

FIRE PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	169,319
Miscellaneous Revenues	1,687,605
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,856,924
PROPOSED APPROPRIATIONS	
General Government	1,545,000
Non Expenditures:	
Reserves- Contributions to Fund Balance	311,924
TOTAL PROPOSED APPROPRIATIONS	1,856,924

GENERAL EMPLOYEE'S PENSION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Miscellaneous Revenues	3,190,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,190,000
PROPOSED APPROPRIATIONS	
General Government	3,190,000
TOTAL PROPOSED APPROPRIATIONS	3,190,000

HEALTH INSURANCE FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	7,450,656
Miscellaneous Revenues	525,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	7,975,656
PROPOSED APPROPRIATIONS	
General Government	7,975,656
TOTAL PROPOSED APPROPRIATIONS	7,975,656

WORKERS' COMPENSATION FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	1,227,811
Miscellaneous Revenues	28,500
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,256,311
PROPOSED APPROPRIATIONS	
General Government	775,869
Non Expenditures:	
Reserves- Contributions to Fund Balance	480,442
TOTAL PROPOSED APPROPRIATIONS	1,256,311

FLEET SERVICES FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Charges for Services	2,886,780
Miscellaneous Revenues	125,000
Total Estimated Revenues	3,011,780
Other Financing Sources:	
Transfers from other Funds	1,010,395
Fund Balance Appropriated	238,257
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	4,260,432
PROPOSED APPROPRIATIONS	
General Government	3,250,037
Non Expenditures:	
Transfers to other Funds	1,010,395
TOTAL PROPOSED APPROPRIATIONS	4,260,432

DISCRETIONARY SALES TAX FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	3,100,000
Miscellaneous Revenues	5,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	3,105,000
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	3,094,828
Reserves- Contributions to Fund Balance	10,172
TOTAL PROPOSED APPROPRIATIONS	3,105,000

GAS TAX FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Other Taxes	640,000
Intergovernmental Revenue	265,000
Miscellaneous Revenues	2,000
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	907,000
PROPOSED APPROPRIATIONS	
Non Expenditures:	
Transfers to other Funds	907,000
TOTAL PROPOSED APPROPRIATIONS	907,000

BUILDING PERMITS FUND

ESTIMATED REVENUES AND OTHER RECEIPTS	
Licenses and Permits	978,000
Charges for Services	3,500
Miscellaneous Revenues	13,000
Other Sources	61,000
Total Estimated Revenues	1,055,500
Other Financing Sources:	
Fund Balance Appropriated	660,648
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	1,716,148
PROPOSED APPROPRIATIONS	
Public Safety	1,716,148
TOTAL PROPOSED APPROPRIATIONS	1,716,148

ALL FUNDS

ESTIMATED REVENUES AND OTHER RECEIPTS	
Ad Valorem Taxes	8,329,064
Other Taxes	9,229,934
Licenses and Permits	5,708,801
Intergovernmental Revenue	11,105,529
Charges for Services	146,369,821
Fines and Forfeits	165,750
Miscellaneous Revenues	11,901,133
Other Sources	581,174
Total Estimated Revenues	193,391,206
Other Financing Sources:	
Transfers from other Funds	15,046,539
Fund Balance Appropriated- Renewal & Replacement	2,673,920
Fund Balance Appropriated	7,440,225
TOTAL ESTIMATED REVENUES AND OTHER RECEIPTS	218,551,890
PROPOSED APPROPRIATIONS	
General Government	24,158,883
Public Safety	21,504,768
Physical Environment	126,983,631
Transportation	6,844,152
Economic Environment	1,881,566
Human Services	6,600
Culture/Recreation	5,004,447
Other Uses	358,850
Non Expenditures:	
Transfers to other Funds	15,046,539
Debt Service	13,097,700
Reserve for Future Use	1,495,618
Reserves- Contributions to Fund Balance	2,143,423
Reserves- Contributions to Retained Earnings	25,713
TOTAL PROPOSED APPROPRIATIONS	218,551,890

SECTION II.

This resolution shall become effective immediately upon its passage and adoption by the by the Leesburg City Commission.

PASSED AND ADOPTED at a special meeting of the City Commission of the City of Leesburg, Florida held the 14th day of September 2023.

Mayor

ATTEST:

City Clerk

City of Leesburg
Lake Front City

Agenda Memorandum

Item No:	3.B.
Meeting Date:	September 14, 2023
From:	James Williams, (Finance Director)
Subject:	Resolution of the City Commission of the City of Leesburg, Florida, relating to the provision of Fire Protection Services, facilities and programs in the City of Leesburg, Florida; imposing Fire Protection Assessments against assessed property located within the City for the Fiscal Year Beginning October 1, 2023; approving the rate of assessment; approving the assessment roll; and providing for an effective date.

Staff Recommendation:
Approve the attached resolution establishing the Annual Fire Assessment Fees for FY 23-24.

Analysis:
On June 12, 2023, the City Commission adopted the preliminary Fire Assessment resolution. This resolution adopts the final fire assessment rates for fiscal year beginning October 1, 2023. The rates are doubled from the prior fiscal year. The estimated amount to be collected in Fiscal Year 2023-24 is $2,900,000 before any buy downs (i.e. Church properties). Below is the Fire Protection Rate Schedule:

Residential Property Use

Categories	Rate Per Dwelling Unit
Residential	$165.00

Non-Residential Property Use

Categories	Rate Per Square Foot
Commercial	$0.09
Industrial/Warehouse	$0.04
Institutional	$0.28
Church	$0.06

The Fire Protection Assessment Ordinance provides for certain exemptions for the following categories of property:
a. Homesteaded, owner occupied residential parcels owned by Low Income Persons as defined in the Ordinance;
b. Mobile Home Park and Residential Vehicle Park properties, in accordance with an occupancy formula specified in the Ordinance; and

c. Wholly tax-exempt Church property used primarily for religious purposes

Those seeking an exemption under categories (a) and (b) above must file an annual written application on the form provided by the City, with such information as is required by the Ordinance, no later than May 1 of each year. Failure to file an application by the deadline shall be a complete waiver of the exemption of that Fiscal Year. Any new churches seeking an exemption under category (c) above must file a written application that first year the exemption is sought, after which the exemption will continue unless there is a change in the use of the property. City administrators shall apply eligibility for an exemption based on the information provided by the applicant.

Both the fire protection service non-ad valorem assessment and the ad valorem taxes will be collected on the ad valorem bill mailed each November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

Procurement Analysis:
N/A

Options:
1. Approve the attached resolution establishing the final Fire Assessment rates for FY 23-24; or
2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:
This resolution will generate up to approximately $2,900,000 in FIre Assessment revenue.
Account No. 001-0000-325-2100 & 2200

RESOLUTION NO. ____________

RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LEESBURG, FLORIDA; IMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The City Commission of Leesburg, Florida (the "City Commission"), has enacted Ordinance No. 2015-10 (the "Ordinance"), which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located withinthe City;

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

WHEREAS, the City Commission desires to implement a fire protection assessment program in the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2023;

WHEREAS, on April 13, 2015, the City Commission adopted the Initial Assessment Resolution No. 9580;

WHEREAS, on June 22, 2015, the City Commission adopted the Final Assessment Resolution No. 9618;

WHEREAS, the City Commission on June 8, 2020, adopted an Amended and Restated Initial Assessment Resolution, Resolution No. 10,660 amending and restating Resolution No. 9580;

WHEREAS, the City Commission, on June 12, 2023, adopted Resolution No. 11,344, (the "Preliminary Assessment Resolution");

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

WHEREAS, in order to impose Fire Protection Assessments for the Fiscal Year beginning October 1, 2023, the Ordinance requires the City Commission to adopt an Annual Assessment Resolution which established the rates of assessment and approves the Assessment Roll forthe upcoming Fiscal Year, after hearing comments and objections of all interested parties;

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

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

WHEREAS, a public hearing was scheduled for, and held on, September 14, 2023, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. **AUTHORITY.** This resolution is adopted pursuant to Ordinance No. 2015-10,1 Resolution 10,660; Article VIII, Section 2, Florida Constitution; Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. **DEFINITIONS AND INTERPRETATION.** This Resolution constitutes the Annual Assessment Resolution as defined in Ordinance No. 2015-10. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Assessment Resolution.

SECTION 3. **IMPOSITION OF FIRE PROTECTION ASSESSEMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specifically benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Assessment Resolution, in the amount of the Fire Protection Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specifically benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Assessment Resolution. 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 Ordinances, the Preliminary Assessment Resolution, and this Amended and Restated Final Assessment Resolution from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the specialbenefit as set forth in the Preliminary Assessment Resolution,

(B) The method for computing Fire Protection Assessments described and referenced in the PreliminaryAssessment Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix E and adopted as Section 9 of the Preliminary Assessment Resolution are hereby approved.

(C) For the Fiscal Year beginning October 1, 2023, the estimated Fire Protection Assessed Cost to be assessed is estimated to be $2,900,000.00. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2023, and hereby established as follows:

Residential Property Use

Categories	Rate Per Dwelling Unit
Residential	$165.00

Non-Residential Property Use

Categories	Rate Per Square Foot
Commercial	$0.09
Industrial/Warehouse	$0.04
Institutional	$0.28
Church	$0.06

(D) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2023.

(E) Exemptions shall be afforded certain classifications of property as provided in Section 10-45 of the Ordinance. All property not specifically exempted, in whole or in part, shall be liable for payment of Fire Protection Assessments.

(F) As authorized in Section 10-46 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of an Annual Assessment Resolution, based upon the rates of assessment approved herein.

(G) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law, or authorized by Section 10-45 of the Ordinance, shall be supplemented by any legally available funds or combinations of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments.

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

(I) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in Ordinance 2015-10, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non- Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. **CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION.** The Preliminary Assessment Resolution is hereby ratified and confirmed.

SECTION 5. **<u>EFFECT OF ADOPTION OF RESOLUTION.</u>** The adoption of an Annual Assessment Resolution shall constitute 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 as assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdication to secure relief within 20 days from the date of the adopted Annual Assessment Resolution.

SECTION 6. **<u>SEVERABILITY.</u>** if any clause, section or other park of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this Resolution.

SECTION 7. **<u>EFFECTIVE DATE</u>**. This Resolution shall take effect immediately upon its passage and adoption in accordance with law.

PASSED AND ADOPTED by the City Commission of the City of Leesburg, Florida, at a regular meeting held the _14th_____day of __September________2023.

____

Mayor

ATTEST:

____

City Clerk

APPENDIX A

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared _Al Minner_ who, after being duly sworn, deposes and says:

1. _Al Minner_ as _City Manager_ of the City of Leesburg, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation and mailing of notices in accordance with Ordinance 2015-10 (the "Ordinance") and in conformance with the Preliminary Assessment Resolution adopted by the City Commission on June 12, 2023 (the "Preliminary Assessment Resolution").

2. In accordance with the Ordinance, _GSC, Inc._ timely provided all necessary information for notification of the Fire Assessment to the Property Appraiser of Lake County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. On August 16, 2023, the Lake County Property Appraiser caused to be mailed, by first class mail, the fire services assessment notices as part of the TRIM notices to each affected property owner at the addresses then shown on the real property assessment tax roll database maintained by the Lake County Property Appraiser. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANTS SAYETH NOT.

Affiant

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 6th day of September, 2023 by Al Minner, City Manager, City of Leesburg, Florida, by means of X physical presence or ____ on-line notarization. He is personally known to me or has produced ______________________ as identification and did take an oath.

Pamela S. Hester
Notary Public, State of Florida at Large
Pamela S. Hester
Printed Name
My Commission Expires: ____________

Commission No. ____________

PAMELA S. HESTER
MY COMMISSION # HH 246945
EXPIRES: May 26, 2026

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

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Andi Purvis
City Of Leesburg - City Hall
501 W Meadow ST
Leesburg FL 34748-5153

STATE OF WISCONSIN, COUNTY OF BROWN

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

08/16/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/16/2023

Legal Clerk

Notary, State of WI, County of Brown

3/7/27

My commision expires

Publication Cost:	$472.85	
Order No:	9155307	# of Copies:
Customer No:	526639	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

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

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

The hearing will be held at 5:30 p.m. on September 14, 2023 at Leesburg City Hall, 501 W. Meadow St., Leesburg, Florida, 34748 for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact Mrs. J. Andi Purvis, City Clerk, at (352) 728 – 9786, at least seven days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment rate schedule:

Residential Property Use Categories	**Rate per Dwelling Unit**
Residential	$165.00
Non-Residential Property Use Categories	**Rate Per Square Foot**
Commercial	$0.09
Industrial/Warehouse	$0.04
Institutional	$0.28
Church	$0.06

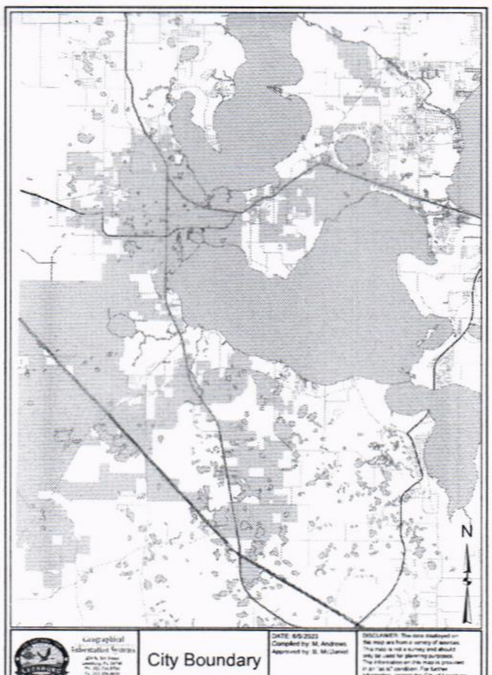
The Fire Protection Assessment Ordinance provides for certain exemptions for the following categories of property:

a. Homesteaded, owner occupied residential parcels owned by Low Income Persons as defined in the Ordinance;
b. Mobile Home Park and Recreational Vehicle Park properties, in accordance with an occupancy formula specified in the Ordinance.
c. Wholly tax-exempt Church property used primarily for religious purposes.
d. Exemptions are available only to property owners who timely filed a written application for exemption or who are otherwise entitled to an exemption under the Fire Protection Assessment Ordinance. Failure to file an application by the deadline shall be a complete waiver of the exemption for fiscal year 2023 – 2024. Those seeking an exemption under category (c) above must file the referenced application in the first year the exemption is sought, after which the exemption will continue unless there is a change in the use of the property. The City Administrator determines eligibility for an exemption based on the information provided by the applicant.

Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the City Clerks Office, City Hall, located at 501 West Meadow Street, Leesburg, Florida 34748.

The fire protection service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November, 2023. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City at (352) 728-9783, Monday through Friday between 9:00 a.m. and 4:30 p.m.



CITY COMMISSION
CITY OF LEESBURG, FLORIDA

LF-38851818

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLLS

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

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Lake County Tax Collector by September 14, 2023.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Lake County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 6 day of September, 2023.

THE CITY OF LEESBURG, FLORIDA

BY: ______________________________
Al Minner, City Manager

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