City of Cocoa

65 Stone Street
Cocoa, FL 32922

Meeting Agenda - Final

Wednesday, September 5, 2018

5:30 PM

1st Public Hearing-Budget

Cocoa City Council Chambers

City Council

Legislation Details (With Text)

File #:	18-394	**Version:** 1	**Name:**		
Type:	Agenda		**Status:**	Agenda Ready	
File created:	8/29/2018		**In control:**	City Council	
On agenda:	9/5/2018		**Final action:**		
Title:	Approve the Agenda for the Special City Council Meeting of September 5, 2018, as presented or with amendments.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	09-05-18S.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: August 29, 2018
Agenda Date: September 5, 2018
Prepared By: Carie Shealy, City Clerk
Through:
Requested Action:
Approve the Agenda for the Special City Council Meeting of September 5, 2018, as presented or with amendments.

BACKGROUND:

The City Council approves the agenda for all of its meetings at the beginning of such meetings.

STRATEGIC PLAN CONNECTION:

NA

BUDGETARY IMPACT:

NA

PREVIOUS ACTION:

The City Council approves the agenda for all meetings at the beginning of such meetings.

RECOMMENDED MOTION:

Approve the Agenda for the Special City Council Meeting of September 5, 2018, as presented or with amendments.

AGENDA
CITY OF COCOA
SPECIAL MEETING OF THE CITY COUNCIL

DATE: September 5, 2018	**LOCATION:** City Council Chambers
TIME: 5:30 p.m.	65 Stone Street, Cocoa

I. CALL TO ORDER

Invocation
Pledge
Roll Call

II. APPROVAL OF AGENDA

1. Approve the Agenda for the Special meeting of September 5, 2018. (18-394).

III. PUBLIC HEARINGS:

1. Approve the Final Fire Assessment Resolution No. 2018-071 and the Non-Ad Valorem Assessment Roll for the Fire Protection Assessment for FY 2019. (18-385). (Finance Director)

2. (a) Adopt Resolution No. 2018-069 adopting a tentative millage rate of 5.9790 mills, for the City of Cocoa, commencing on October 1, 2018 and ending on September 30, 2019.

   (b) Adopt Resolution No. 2018-070 adopting the FY2019 tentative budget and CIP for the City of Cocoa Fiscal Year, commencing on October 1, 2018 and ending on September 30, 2019. (18-390). (Finance Director)

IV. ADJOURNMENT.

NOTICE TO THE PUBLIC:

This is a public meeting. All interested parties may attend. The facility wherein this public meeting will be held is accessible to the physically handicapped. In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk of the City of Cocoa, listed below, at least 48 hours prior to the meeting; Carie Shealy, City Clerk, 65 Stone Street, Cocoa, by telephone at (321) 433-8484 or via email at cshealy@cocoafl.org

Legislation Details (With Text)

File #:	18-385	**Version:** 1	**Name:**		
Type:	Resolution		**Status:**	Public Hearing	
File created:	8/27/2018		**In control:**	City Council	
On agenda:	9/5/2018		**Final action:**		
Title:	Approve the Final Fire Assessment Resolution 2018-071 and the Non-Ad Valorem Assessment Roll for Fire Protection Assessment for FY2019. (Finance Director)				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	City of Cocoa - FY 2019 Fire Assessment Roll Update Technical Memo - 8-9-18.pdf CERTIFICATE to non-ad valorem assessment roll.docx Draft Final Fire Assessment Resolution 2018-071.docx Proof of Publication.pdf Affidavit of Mailing Signed.pdf				

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: August 29, 2018
Agenda Date: September 5, 2018
Prepared By: Lora Howell, Deputy Finance Director
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director
Requested Action:
Approve Final Fire Assessment Resolution 2018-071 and the Non-Ad Valorem Assessment Roll for Fire Protection Assessment for FY2019.

BACKGROUND:

On May 9, 2006, City Council approved Ordinance 20-2006 ("Ordinance") that adopted a fire protection assessment to partially fund the provision of fire protection and first response medical services ("rescue") (collectively "fire protection services") to properties within the City. Each year as part of the budgeting process, City Council must adopt the fire assessment rate schedule for the upcoming budget year.

In May 2013, the City entered into a contract with Stantec (Burton & Associates, Inc.), to conduct a study for purposes of updating the City's fire protection assessment using a revised methodology that is based upon the availability of fire protection services to all parcels within City limits and the protection from loss of structures on improved parcels within City limits. In addition, the new methodology was used to develop a rate structure that will partially fund the City's cost to provide fire protection services consistent with the authority set forth in the Ordinance. The results of the Study and recommendations are reported in the "FY 2014 Non-Ad Valorem Fire Protection Assessment

Study Final Report" dated August 7, 2013, which was presented to City Council on August 13, 2013.

The Study was updated in July 2015 with the objective to develop an updated methodology that will result in assessment rates that will recover a portion of the full cost of providing fire protection service to properties within the City limits in proportion to the benefit received and to more equitably apportion the cost to vacant properties. Calculations to determine the rate structure include all appropriate costs to operate the City's Fire Department except for distinct costs attributable to emergency medical services, as required by law. Revenue from the fire protection assessment will be utilized to sustain the current level of service and to partially fund construction of new fire stations in future fiscal years.

The Final Assessment Resolution for FY2017 was approved by City Council on September 6, 2016 with the recommendation of a 3% increase to the Fire Assessment rate, which was incorporated into the General Fund Sustainability Analysis. Based on this analysis, it was determined that the rate increase would provide sufficient revenues for projected operations, maintenance costs, and the Fire Department's capital improvement plan.

During the FY2018 Budget Workshop on June 29th, 2017, City Staff presented to City Council, Stantec' s (Burton and Associates) recommendation of a proposed 5% increase to the Fire Assessment rate, which was incorporated into the General Fund Sustainability Analysis. Based on this analysis, it was determined that the rate increase will provide sufficient revenues for projected operations, maintenance costs, and the Fire Department's capital improvement plan. The additional 2% over the projected 3%, which equals the proposed 5%, provides for the full amount of debt service incurred for the construction of the City's three (3) fire stations. The original debt service was projected at $425,000 per year; however, after securing the debt the annual debt service amounted to approximately $465,000 per year. On September 5, 2017, City Council approved Final Fire Assessment Resolution 2017-78, with the recommended 5% increase.

At the August 28, 2018 Special City Council meeting, the Preliminary Fire Assessment Resolution No. 2018-068 with a 3% increase to the Fire Assessment rates was presented to the City Council for consideration. Within this Resolution the date and time for the Final Assessment Resolution was set as September 5th 2018 at 5:30P.M. The Final Public Hearing was advertised in the Florida Today Newspaper on August 16th, 2018 in compliance with Ordinance 20-2006. The City Council approved the Preliminary Fire Assessment Resolution No. 2018-068 during this meeting.

At this Public Hearing, City Staff is recommending that the City Council approve the Final Fire Assessment Resolution and the Non-Ad Valorem Assessment Roll. For the purposes of this non-ad valorem assessment, benefited parcels are all parcels within the jurisdictional limits of the City of Cocoa except for Brevard County Public Schools, governmental parcels, rivers, lakes, right-of-ways/buffers and other properties exempted by law, agreement, or other lawful action of the City Council. Additionally, parcels, or portions thereof, that are jurisdictional wetlands are exempt from the assessment.

For the purposes of this assessment, the assessment for benefited parcels shall be determined based upon the availability of fire/rescue services to all parcels and the protection from loss of structures on improved parcels.

The current fire protection assessment rates adopted by City Council last year are as follows:

Fiscal Year 2018:

Benefit Tier	Equivalent Benefit Unit (EBU)	Applicable to	Rate per EBU	Maximum Rate per EBU
Residential total assessment	Per Dwelling Unit	Improved non-exempt residential parcels	$203.25	$306.12
Non-residential: Response Readiness Availability	• Improved Property - Per parcel • Un-improved Property - Per parcel or parcel equivalent (Parcel EBU)	All improved and un-improved non-exempt parcels	$143.71	$216.45
Protection from Loss of Structures	Per $5,000 of structure value, rounded down to nearest $5,000. (Structure EBU)	Improved non-exempt parcels	$9.00	$13.55

Proposed Fiscal Year 2019 is set forth below:

Benefit Tier	Equivalent Benefit Unit (EBU)	Applicable to	Rate per EBU	Maximum Rate per EBU
Residential total assessment	Per Dwelling Unit	Improved non-exempt residential parcels	$209.35	$306.12
Non-residential: Response Readiness Availability	• Improved Property - Per parcel • Un-improved Property - Per parcel or parcel equivalent (Parcel EBU)	All improved and un-improved non-exempt parcels	$148.02	$216.45
Protection from Loss of Structures	Per $5,000 of structure value, rounded down to nearest $5,000. (Structure EBU)	Improved non-exempt parcels	$9.27	$13.55

Annual adjustments to this assessment, including increases, may be implemented and the maximum assessment rates presented above are authorized to provide sufficient future revenues (in addition to other legally available funds) to fund fire/rescue services at appropriate levels of service including, but not limited to, providing continued availability of fire insurance at favorable rates, protection from loss of property due to fire, and preservation of property values by virtue of the availability of fire/rescue services provided. by the City of Cocoa.

The maximum rates and the methodology are not changing this year.

The Final Resolution sets forth more detail regarding the Fire Assessment including the City Council's findings in support of the Fire Assessment.

STRATEGIC PLAN CONNECTION:

Fiscal Sustainability is part of the City's strategic plan. The recommended rate structure will recover a portion of the cost of providing fire protection service to properties within the city limits for FY2019 and subsequent years in proportion to the benefit received from the fire protection service provided

by the City. Costs not covered by the fire protection assessment must be met by other revenue sources within the General Fund.

BUDGETARY IMPACT:

The total amount of revenue to be collected in FY 2019 from this proposed fire protection assessment is estimated to be $2.47 million dollars, **which is ~39%** of FY2019 proposed budgeted fire protection services.

PREVIOUS ACTION:

On August 28, 2018, the City Council approved the Preliminary Fire Assessment Resolution No. 2018 -068.

RECOMMENDED MOTION:

Approve the Final Fire Assessment Resolution 2018-071 and the Non-Ad Valorem Assessment Roll for Fire Protection Assessment for FY2019

TECHNICAL MEMORANDUM

Stantec Consulting Services, Inc.
200 Business Park Circle, Ste. 101
St. Augustine, FL 32095

Telephone: (904) 247-0787
Facsimile: (904) 241-7708

DATE: August 9, 2018
TO: Lora Howell, Deputy Finance Director – City of Cocoa, Florida
FROM: Michael Burton – Vice President, Financial Services
RE: **FY 2019 Fire Assessment Roll Update**

Background: Burton & Associates (now Stantec Consulting Services, Inc.) completed a Fire Assessment Study for the City that was implemented in FY 2014. We have completed annual updates to the Fire Assessment program and Non-Ad Valorem roll since 2015. This Technical Memorandum presents the results of our analysis for the Fire Assessment to be implemented for FY 2019.

Scope

The scope of this FY 2019 Fire Assessment Update included 1) an evaluation of the need for increased Fire Assessment revenue in the context of the General Fund Financial Sustainability Analysis, the results of which are being delivered in a separate Report, and 2) an update of the Fire Assessment Roll to include the below referenced revenue increase in the assessment to all assessed parcels. The data utilized to prepared the Non-Ad Valorem assessment roll is obtained directly from the Brevard County Property Appraiser. There is no change to the Fire Assessment methodology for FY 2019.

Results

Based upon the analysis conducted in this year's update, it was determined that the Fire Assessment rates would increase by 3% as shown in the table below.

	FY 2018	FY 2019	% Increase
Residential Rate per Dwelling Unit	$203.25	$209.35	3.0%
Tier 1 Rate per Parcel EBU	$143.71	$148.02	3.0%
Tier 2 Rate per Structure EBU	$9.00	$9.27	3.0%

The FY 2018 rates generated approximately $2.40 million of billed assessment revenues including corrections. The updated Non-Ad Valorem assessment roll submitted to City Staff for review shows a billed assessment revenue of $2.47 million. It is anticipated that the City will receive an additional $212,000 of pro-rated revenue related to the first annual Fire Assessment to the new Wal Mart Distribution Center. The property is not yet contained in the Brevard County Appraiser's data but should be constructed and eligible for billing during fiscal year 2019.

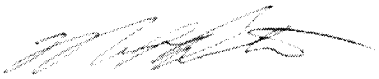
These revenues, in combination with a subsidy from the General Fund for the remaining costs of providing Fire Protection services will sufficiently fund the Fire Department's projected operations and maintenance costs as well as the Fire Department's capital improvement program. The General Fund Sustainability Analysis performed separately from this task

provides for the projected financial dynamics of the General Fund and shows the sustainable 10-year projection with these Fire Assessment rate adjustments.

A Fire Assessment Roll is being delivered separately to reflect all current assessable parcels, along with a full list of exempted parcels for staff use. A separate roll is delivered for use by the Brevard County Property Appraiser and Tax Collector for TRIM purposes. Upon review and any revisions, the final roll will be delivered for the FY 2019 tax bills.

If you have any questions or would like to discuss this Technical Memorandum, please do not hesitate to call me at (904) 247-0787.

Very truly yours,



Michael E. Burton

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

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

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Brevard County Tax Collector by September 15, 2018.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Brevard County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 5th day of September, 2018.

CITY OF COCOA, FLORIDA

_____

Henry U. Parrish, III
Mayor

CITY OF COCOA, FLORIDA

FIRE PROTECTON ASSESSMENT
FINAL ASSESSMENT RESOLUTION

RESOLUTION NO. 2018-071

ADOPTED SEPTEMBER 5, 2018

TABLE OF CONTENTS

PAGE

ARTICLE I
INTRODUCTION

SECTION 1.01. AUTHORITY 1
SECTION 1.02. DEFINITIONS 1
SECTION 1.03. INTERPRETATION 3
SECTION 1.04. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION;FINDINGS 3

ARTICLE II
NOTICE AND PUBLIC HEARING

SECTION 2.01. ESTIMATED FIRE PROTECTION ASSESSED COST 16
SECTION 2.02. ASSESSMENT ROLL 17

ARTICLE III
ASSESSMENTS

SECTION 3.01. ASSESSMENTS TO BE IMPOSED THROUGHOUT CITY 17
SECTION 3.02. IMPOSITION OF ASSESSMENTS 17
SECTION 3.03. APPORTIONMENT 18
SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS 19
SECTION 3.05. COLLECTION OF ASSESSMENTS 20
SECTION 3.06. EXEMPTION 20
SECTION 3.07 EFFECT OF FINAL RESOLUTION 22
SECTION 3.08 DELIVERY TO TAX COLLECTOR 23

ARTICLE IV
GENERAL PROVISIONS

SECTION 4.01. CONFLICTS. 23
SECTION 4.02. SEVERABILITY. 24
SECTION 4.03. EFFECTIVE DATE 24

APPENDIX A PROOF OF PUBLICATION
APPENDIX B AFFIDAVIT OF MAILING

RESOLUTION NO. 2018-071

A RESOLUTION OF THE CITY COUNCIL OF COCOA, FLORIDA, PROVIDING FOR THE ADOPTION OF THE FINAL ASSESSMENT RATE AND FINAL ASSESSMENT ROLL RELATING TO THE DELIVERY AND FUNDING OF FIRE PROTECTION SERVICES AND FACILITIES WITHIN THE CITY; PROVIDING FOR THE IMPOSITION OF NON-AD VALOREM SPECIAL ASSESSMENTS PURSUANT TO ORDINANCE 20-2006 WITHIN THE ENTIRE AREA OF THE CITY TO FUND FIRE PROTECTION SERVICES AND FACILITIES; ESTABLISHING FIRE ASSESSMENT RATES FOR CITY FISCAL YEAR 2018/2019; ESTIMATING THE FIRE PROTECTION COSTS TO BE RECOVERED THROUGH SUCH ASSESSMENTS; RESTATING THE MAXIMUM ASSESSMENT RATE AND METHOD OF APPORTIONING THE BENEFITS AND COSTS OF FIRE PROTECTION SERVICES AND FACILITIES AMONG AFFECTED REAL PROPERTY PREVIOUSLY ADOPTED BY THE CITY COUNCIL BY RESOLUTION 2015-057; AND PROVIDING AN EFFECTIVE DATE.

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

ARTICLE I

INTRODUCTION

SECTION 1.01. AUTHORITY. This Resolution of the City of Cocoa, Florida is adopted pursuant to City Ordinance No. 20-2006, Sections 166.021, 166.041 and 197.3632, Florida Statutes, and other applicable provisions of law.

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

Ordinance. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"Assessed Property" means all Parcels of land included on the Assessment Roll that receive a special benefit from the delivery of the fire protection services, programs or facilities identified or contemplated in this Resolution and included in the Assessment Roll.

"Assessment Study" means the City of Cocoa FY 2016 Fire Protection Assessment Study, dated August 5, 2015, as updated by the FY 2017 Fire Protection Assessment Study, dated July 25, 2016, prepared by Burton & Associates, as updated by the FY 2018 and FY 2019 Technical Memorandums prepared by Stantec, dated August 9, 2018, as may be further amended in writing.

"Assessment Ordinance" means City Ordinance No. 20-2006, as may be amended from time to time, or its successor in function.

"City" means the City of Cocoa, Florida.

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

"City Manager" means the chief administrative officer of the City, designated by the City Council to be responsible for coordinating Fire Protection Assessments or such person's designee.

"City Council" means the governing body of the City of Cocoa, Florida.

"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.

"Tax Parcel" or "Parcel" means a parcel of property to which the Brevard 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.

"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.

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. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION; FINDINGS. The Preliminary Assessment Resolution No. 2018-068 is

hereby ratified and confirmed. In addition and supplemental to the findings adopted by the City Council in Ordinance No. 20-2006, it is hereby ascertained, determined and declared as follows:

(A) The constant preparedness to provide fire protection services, facilities and programs possesses a logical relationship to the use and enjoyment of real property by: (1) preserving and/or enhancing property values, marketability and ability to develop for all parcels; (2) protecting the value of the improvements and structures through the continual availability of fire control and provision of fire protection and associated rescue services; (3) protecting the life and safety of intended occupants in the use and enjoyment of real property; (4) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection and associated rescue program within the City; (5) providing protection for uninsured or underinsured property and property owners; and (6) containing the spread of fire incidents, sometimes occurring on unimproved property, with the potential to spread and endanger the value, structures and occupants of nearby property, thereby limiting liability.

(B) The City Council has carefully considered the Assessment Study which describes an apportionment methodology based upon the benefit conveyed by readiness-to-serve availability of fire protection service provided by the City to all parcels (improved and unimproved), and an additional benefit that this availability of

service provides to improved property by the protection from the loss of the structures on improved parcels through the ability to obtain insurance at attractive rates and the ability of the City to respond to and suppress a fire, and has considered the recent decision of the Florida Supreme Court, Morris v. City of Cape Coral, 163 So. 3d 1174 (Fla. 2015), which upheld a similar methodological approach recommended by Burton & Associates that apportioned costs based on the general availability of fire protection services to all property owners in tier 1, and in tier 2, provided the additional benefit to improved property owners of protecting structures from damage.

(C) Readiness to serve apportionment is based upon the premise that real property receives a substantial benefit from the mere presence and availability of on-call fire protection services and facilities. Such benefit is independent of, and enjoyed even in the absence of, a call or need for actual service. A given Tax Parcel is benefited over time by that availability alone, even when that Tax Parcel does not generate a call for service, through increased value and marketability, development potential, heightened use and enjoyment of the property, and reduced insurance premiums.

(D) The City expends substantial and measurable resources each year in maintaining a constant state of availability, readiness and preparedness which is the primary function of the Fire Department. Preparedness costs are generally those incurred in providing the personnel, operations and facilities necessary for continual, around-the-clock readiness to serve fire protection. Aside from annual inflationary

adjustments and atypical expenditures necessitated in a given budget cycle, such costs remain relatively static and unchanged from year to year and are therefore predictable with accuracy across consecutive budget cycles. Preparedness costs are not determined by the nature of an actual fire event or the whether a Tax Parcel is improved or un-improved and are incurred even when the department remains on standby.

(E) Preparedness costs associated with readiness to serve will be incurred without regard to the nature, extent or duration of actual deployments, or the improved or un-improved status of an individual Tax Parcel, and logically apply to every Tax Parcel (or parcel equivalent for un-improved parcels) of real property in the City. However, in the City's current fire assessment rate structure, residential properties are assessed an equal amount per dwelling unit and it was determined to maintain that same feature in the proposed assessment rate structure. Therefore, it was determined that residential dwelling units share in the preparedness costs equally per dwelling unit. Un-improved parcels are converted to parcel equivalents, or parcel equivalent benefit units (parcel EBUs) by dividing the subject parcel's acreage by the average size of improved parcels of the same property class. Preparedness costs are logically related to the number of Tax Parcels/Dwelling Units/parcel EBUs) which, in the aggregate, define the geography of the City and establish the basic service area within which the City must ensure preparedness and readiness to serve. Such preparedness costs are equitably and reasonably shared by all Tax Parcels/Dwelling Units /parcel EBUs on an

equal basis since each Tax Parcel/Dwelling Unit /parcel EBU benefits in a substantially similar degree from the readiness to serve aspect of such costs.

(F) All Tax Parcels/Dwelling Units/parcel EBUs within the City receive a substantially similar special benefit from the availability of fire protection services and facilities provided by the City, because the fire protection resources are maintained throughout the City at the same state of response readiness and availability to all Tax Parcels/Dwelling Units/parcel EBUs.

(G) The City maintains its fire protection resources at a level that provides a response readiness condition to respond to calls for service throughout the City at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type, location within the City, or any other factors specific to the property requiring the service.

(H) Therefore, all properties, improved and unimproved, receive a special benefit from the very availability of the City's fire protection services and facilities, and improved Tax Parcels also receive an additional special benefit in the protection from the loss of structures on the property afforded by 1) the ability to obtain fire insurance at attractive rates, and 2) the availability of the fire protection services provided by the City to actually suppress a fire and protect the structure(s) on the property from damage and/or loss. The special benefits provided to all Tax Parcels/Dwelling

Units/parcel EBUs, improved and unimproved, by the availability of fire protection services and facilities provided by the City include but are not limited to:

(1) Availability of immediate response to fire,

(2) First responder medical aid to protect the life and safety of occupants,

(3) Containment of liability for emergency incidents on the subject Tax Parcels and the spread of fires to other property,

(4) Enhanced property value, and

(5) Enhanced marketability of and/or ability to develop property.

(I) In addition to the above special benefits that are conferred upon all Tax Parcels/Dwelling Units/parcel EBUs in the City, additional benefits are conferred upon improved Tax Parcels including protection from the loss of structures on the property due to fire by virtue of:

(1) The ability to obtain fire insurance and to obtain that insurance at attractive rates because of the availability of fire protection service, and

(2) Protection of loss of structures provided by the availability of fire suppression service provided by the City.

(J) Accordingly, the apportionment methodology described in the Assessment Study recognizes two tiers of benefit: Tier 1, the simple availability of fire protection service which is available equally without discrimination to all Tax

Parcels/Dwelling Units/parcel EBUs of all types within the City by virtue of the continued state of readiness to provide fire protection service that is maintained by the City, and Tier 2, the protection from the loss of structures on the property provided by the availability of fire protection service by the ability to obtain fire insurance, and the continued state of readiness maintained by the City so that when actual calls for service are received the City can provide fire suppression service to protect property owners from the loss of structures on their property. As with the Tier 1 readiness costs, the Tier 2 costs for the structure value on all improved residential parcels is allocated equally per dwelling unit to all dwelling units on those parcels; thus the combined Tier 1 costs per dwelling unit plus the Tier 2 costs per dwelling unit result in a uniform, equal assessment rate per dwelling unit for all dwelling units on improved residential parcels.

(K) The fixed, non-discretionary costs of the Fire Department comprising Tier 1 are generally the personnel costs that must be incurred independent of the number of calls for service (which are total personnel costs less the portion of personnel costs involved in actually responding to calls for service) plus lease payments and capital expenses. The Assessment Study has determined that such Tier 1 costs represent approximately 60% of total fire protection costs.

(L) Tier 2 costs associated with protection from loss of structures on property include all other costs that are not included in Tier 1. Such Tier 2 costs include the portion of personnel costs involved in actually responding to calls for service, plus

other costs that are incurred relative to variable drivers such as fuel, equipment maintenance, and other operating costs. The Assessment Study has determined that such Tier 2 costs represent approximately 40% of total fire protection costs.

(M) Improved properties benefit from the protection from loss of the structures on the Tax Parcels. The protection from the loss of the structures due to fire is best represented by the protection from the loss of the investment in the structure(s) or the avoidance of the cost of replacing the structure(s) on the property. This protection from loss is conferred on such Tax Parcels by the availability of the fire protection services provided by the City either through the ability to obtain fire insurance or by the ability of the City to provide actual fire suppression services, whether or not a request for service is ever received.

(N) The actual investment or replacement cost of the structure(s) on the Tax Parcels in the City is not readily available and would require inordinate resources to determine and maintain over time. However, the structure values on tax parcels analyzed annually pursuant to state law and kept in the County Property Appraiser's database are readily available and are the best data reasonably available as a surrogate representation of the relative investment or replacement cost of structures on each Tax Parcel in the City as compared to the investment or replacement cost of structures on all Tax Parcels in the City. Therefore, it is appropriate to apportion the costs associated

with Tier 2 based upon the relative value of structures on improved Tax Parcels as contained in the Property Appraiser's database.

(O) Apportionment associated with Tier 2 based upon structure value inherently addresses the higher and proportionate benefit accruing to properties facing potentially greater financial loss in the event of fire incident and is a direct and logical means to allocate the costs and benefits of fire protection services and facilities associated with Tier 2.

(P) Besides cost and efficiency advantages associated with relying upon a publicly maintained database for apportionment metrics, a methodology utilizing structure value is advantageous because it is uniform across all Tax Parcels in its application of value as a proxy for measuring and allocating the relative benefit conveyed to each improved Tax Parcel. Tax Parcels with similar structure value are assessed with proportionate fairness, and the methodology provides an internal system of controls which is self-correcting in that valuation may change over time according to improvements, redevelopment and other factors and such changes in value will be addressed automatically each subsequent year in accordance with the latest structure value determined by the Property Appraiser. In Morris v. City of Cape Coral, 163 So. 3d 1174, 1179 (Fla. 2015), the Florida Supreme Court found that the "use of property appraiser's structure value is reasonable because the property appraiser is statutorily required to use replacement cost to determine this value."

(Q) Utilizing improvement value as one factor among several considered in a given methodology is fair, reasonable and equitable since the resulting assessments form a logical valuation base against which the special benefits and costs may be multiplied or determined.

(R) In the City's current fire assessment rate structure, residential properties are assessed an equal amount per dwelling unit. It was determined to maintain that same feature in the proposed assessment rate structure. Therefore, the assessment rate per residential dwelling unit was calculated as the sum of the Tier 1 costs for all improved residential parcels plus the Tier 2 costs for all residential parcels divided by the total number of dwelling units on all improved residential parcels to derive the average assessment per dwelling unit.

(S) The two-tiered apportionment methodology relies upon the property database maintained by the Property Appraiser in the normal course of performing his or her constitutional responsibilities. The database indicates the number of Tax Parcels within the City, each Tax Parcel's status as improved or unimproved, and the structure or improvement value associated with each. The number of Tax Parcels and structure value are updated by the Property Appraiser as properties within the City develop or combine, split or subdivide. Therefore, the fire assessments will be essentially self-correcting as the assessment roll is updated each year and unimproved Tax Parcels upon which structures have been constructed are reclassified as improved Tax Parcels

and their assessments are adjusted accordingly. Furthermore, this database can be accessed from year to year without extraordinary effort or cost to the City and provides a stable, reliable, reasonably accurate and cost effective basis for annual administration and updating of the assessment program.

(T) Use of such publicly maintained data avoids duplication of efforts and the ongoing expenses associated with the City developing and maintaining apportionment metrics on its own, thereby resulting in cost-efficient administration and use of public resources. The City avoids expending substantial resources in determining the factors upon which the methodology is based and administered over time because it relies upon the database developed, compiled and maintained by the Property Appraiser each year during the course of performing his or her constitutional responsibilities, at no additional cost to the Property Appraiser or the taxpayers of the City.

(U) Furthermore, if the owner of Assessed Property owner felt in any given year that the benefit to their Tax Parcel was inequitable, there is an appeal process already in place and administered by the countywide value adjustment board by which to seek remedy. If the value adjustment board or Property Appraiser, through existing statutory procedures, reduces the structure valuation associated with a given Tax Parcel, the fire assessment would likewise be reduced, automatically, as the annual assessment roll is updated with no further effort required by the property owner - an additional example of the self-correcting, equitable and cost-efficient nature of the

methodology. Additionally, the City has also established an administrative appeal process to hear inequitable claims made by an owner of vacant Assessed Property pursuant to Resolution No. 2013-143.

(V) The City is not required to fully fund any given essential service or improvement 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 determine to fund all or a portion of an essential service or improvement, such as fire protection services and facilities, with general fund or other legally available revenues. The determination as to whether to contribute such other legally available revenues, and how much to contribute, lies solely in the discretion of the City Council.

(W) Stated in the alternative, there is no requirement that the City impose an assessment for the maximum amount of the budget which can be funded by special assessments. The City Council may annually determine as a matter of public policy and tax equity to impose Fire Protection Assessments at a rate less than necessary to fund all or any specific portion of the Fire Protection Assessed Costs. Costs incurred in providing fire protection services and facilities 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 budget allocation or expense, or in any combination thereof, and maintain the

validity of the apportionment. The 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 Fire Protection Assessment exceed the maximum assessment rate previously noticed to the affected land owners without further notice and public hearing pursuant to the Assessment Ordinance.

(X) The findings and legislative determinations 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 the two distinct tiers or classes of apportionment allocation described herein. The two tiers, when used together, provide a legal, flexible and equitable means for the City to fairly and reasonably allocate assessable benefits and costs among Assessed Property in the City.

(Y) The apportionment among Tax Parcels of a portion of the City's annual budget for fire protection services, facilities and programs necessary for providing the continual readiness to provide fire protection is hereby determined to be a fair and reasonable means to annually allocate and share the benefits and costs associated therewith.

(Z) The benefits derived from the continual readiness to provide fire protection services, facilities and programs as to each Tax Parcel subject 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 that such Tax Parcel will receive compared to any other Tax Parcel so assessed within the City.

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

(BB) The City Council also recognizes and finds that the City of Cocoa's fire assessment was recently validated on August 18, 2016 by the Circuit Court of the Eighteenth Judicial Circuit in and for Brevard County, Florida in case No. 05-2016-CA-025719 for purposes of securing funding for the construction of three new fire stations.

ARTICLE II

NOTICE AND PUBLIC HEARING

SECTION 2.01. ESTIMATED FIRE PROTECTION ASSESSED COST.

(A) The estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments for the Fiscal Year commencing October 1, 2018, is

approximately $2.47 million. The Fire Protection Assessed Cost will be funded through the imposition of Fire Protection Assessments, as provided herein.

SECTION 2.02. ASSESSMENT ROLL. The Preliminary Assessment Roll, which was approved by Resolution No. 2018-068, and which is currently on file with the City Clerk and incorporated herein by this reference, is hereby approved, as may have been expressly directed by the City Council to be modified during the hearing at which this Resolution was adopted by the City Council. The Assessment Roll shall include all Tax Parcels within the City which are not otherwise exempted from payment of the Fire Protection Assessments hereunder.

ARTICLE III

ASSESSMENTS

SECTION 3.01. FIRE PROTECTION ASSESSMENTS TO BE IMPOSED THROUGHOUT CITY. Fire Protection Assessments are to be imposed throughout the entire area contained within the boundaries of the City in accordance with the Assessment Ordinance and the Final Assessment Resolution.

SECTION 3.02. IMPOSITION OF ASSESSMENTS. Fire Protection Assessments shall be imposed against property located within the City, the annual

amount of which shall be computed for each Tax Parcel in accordance with this Article III. 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 until paid, as provided in the Assessment Ordinance and in accordance with Florida law.

SECTION 3.03. APPORTIONMENT.

(A) The Assessment Study is hereby ratified and incorporated herein in its entirety. The apportionment method set forth therein is hereby ratified as the apportionment method for the Fire Protection Assessments authorized by this Resolution. The Final Assessment Rates for Fiscal Year 2018-2019, which are set forth in the following rate schedule, are hereby levied and imposed on all Tax Parcels described in the Assessment Role as follows:

Benefit Tier	Equivalent Benefit Unit (EBU)	Applicable to	Rate per EBU	Maximum Rate per EBU
Residential total assessment	Per Dwelling Unit	Improved non-exempt residential parcels	$209.35	$306.12
Non-residential: Response Readiness Availability	• Improved Property - Per parcel • Un-improved Property - Per parcel or parcel equivalent (Parcel EBU)*	All improved and un-improved non-exempt parcels	$148.02	$216.45
Protection from Loss of Structures	Per $5,000 of structure value (Structure EBU) rounded down to the nearest $5,000.	Improved non-exempt parcels	$9.27	$13.55

* The minimum size per parcel equivalent was determined to be 5 acres based upon an evaluation of the range of size of developed parcels. Thus, it was determined that un-improved properties will be converted to EBU

by rounding down the acreage of the parcel to the nearest 5 acres and dividing by 5 acres/EBU to determine the number of EBUs for the parcel.

(B) The Maximum Assessment Rate for the residential and non-residential assessment set forth in the rate schedule were previously approved by the City Council by Resolution No. 2015-057 and are hereby being restated and shall continue to be the maximum rate for this next and all subsequent City fiscal years until otherwise modified by the City Council.

(C) Based upon the projections concerning net revenue requirements set forth in the Assessment Study, the Assessment Roll for subsequent Fiscal Years may reflect increases in the assessment rates up to and including the maximum rates presented in the rate schedule in Section 3.03.(A).

(D) The amount of the annual Fire Protection Assessment imposed against Assessed Property may include a pro rata share of the costs and expenses associated with collection and administration of the Fire Protection Assessments each year.

(E) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments as set forth in this Final Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among Assessed Property.

SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Protection Assessments shall be utilized for the

provision of fire protection services and facilities. In the event there is any fund balance remaining at the end of the 2018/2019 Fiscal Year, such balance shall be carried forward and thereafter used only to fund fire protection related services, facilities, improvements and programs.

SECTION 3.05. COLLECTION OF ASSESSMENTS. Fire Protection Assessments for the 2018/2019 Fiscal Year shall be collected pursuant to the direct billing method provided for in the Assessment Ordinance, and each year thereafter pursuant to the Uniform Assessment Collection Act as provided for in the Assessment Ordinance, unless otherwise determined by the City Council.

SECTION 3.06. EXEMPTION.

(A) Tax Parcels assigned the following Florida Department of Revenue property use codes (DOR codes) by the Property Appraiser are not subject to the Fire Protection Assessment contemplated hereunder; provided, however, that the costs associated with the exemption of such Tax Parcels shall be funded through other legally available revenues of the City and not through Fire Protection Assessments imposed hereunder.

DOR Code	DOR Description	Parcel Count
465	CONDOMINIUM - MISCELLANEOUS (NOT COVERED	59
499	NON-TAXABLE CONDOMINIUM COMMON AREA	60
8010	SCHOOL (PUBLICLY OWNED) - VACANT	1
8020	COUNTY OWNED LAND - VACANT (THAT DOES	5
8040	HOUSING AUTHORITY - VACANT	13
8060	STATE OWNED LAND - VACANT (THAT DOES NOT	15
8080	MUNICIPALLY OWNED LAND - VACANT (THAT	78
8300	SCHOOL (PUBLICLY OWNED) - IMPROVED	7
8400	COLLEGE	1
8610	COUNTY OWNED LAND - IMPROVED (THAT DOES	6
8640	BREVARD COUNTY-OWNED (AGENCY OTHER THAN	1
8660	HOUSING AUTHORITY - IMPROVED	37
8710	STATE OWNED LAND - IMPROVED (THAT DOES	4
8810	FEDERALLY OWNED LAND - IMPROVED (THAT	1
8910	MUNICIPALLY OWNED LAND - IMPROVED (THAT	33
9105	LOCALLY-ASSESSED RAILROAD PROPERTY	14
9170	WATER & SEWER SERVICE	3
9400	RIGHT OF WAY STREET, ROAD, ETC - PUBLIC	-
9410	RIGHT OF WAY STREET, ROAD, ETC - PRIVATE	1
9499	ASSESSMENT ARREARS	-
9500	RIVERS AND LAKES	1
9510	SUBMERGED LANDS	2

In addition, vacant (un-improved) parcels that contain jurisdictional wetlands are not assessed for the portion of the parcels that are wetlands as those portions do not receive material benefit from fire protection service and those portions are considered to be exempt from the fire protection assessments.

(B) Tax Parcel classifications indicative of special designations used by the Property Appraiser for recordkeeping purposes which do not represent actual or assessable Tax Parcels are not subject to the Fire Protection Assessments contemplated hereunder (e.g. header records).

(C) Notwithstanding anything herein to the contrary, the City Council reserves the right and ability in the future to impose Fire Protection Assessments against Tax Parcels determined to be exempt hereunder to the extent permitted by law or otherwise in the event required or directed to do so by a court of competent jurisdiction.

3.07 EFFECT OF FINAL RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Assessment Resolution including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property; the method of apportionment and assessment; the initial rate of assessment; the levy and lien of the fire protection assessment; the method by which the assessments will be computed, the Assessment Roll, and the Maximum Assessment Rate unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Council action on this Final Assessment Resolution. However, this Section shall not be construed or interpreted as conflicting with or abrogating the provisions of Section 75.09, Florida Statutes, that provides that the City's bond validation judgment shall forever be conclusive as to all matters adjudicated against the City and all parties affected thereby, including all property owners, taxpayers and citizens of the City, and all others having or claiming any right, title or interest in property to be affected by the issuance of said bonds, certificates or other obligations, or

to be affected in any way thereby, and the validity of any future City bonds, certificates or other obligations or of any taxes, assessments or revenues pledged for the payment thereof, or of the proceedings authorizing the issuance thereof, including any remedies provided for their collection, shall never be called in question in any court by any person or party. In addition, nothing contained in this Section shall be construed as prohibiting the City from presenting any legal arguments that actions filed against the validity or effectiveness of the City's fire assessment have been waived, estopped, forfeited or bared by the actions or inactions of any plaintiff, previous legal actions or the passage of time.

3.08 DELIVERY TO TAX COLLECTOR. The Assessment Roll, as approved by this Final Assessment Resolution, shall be delivered to the Tax Collector by the City Manager or his designee, as required by the Uniform Assessment Collection Act.

ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. However, nothing herein is intended to repeal or modify the administrative appeal process for vacant (unimproved) land which is set forth in Resolution No. 2013-143. Upon adoption of the 2018/2019 Final Assessment Resolution, Resolution No. 2018-071 shall be deemed

supplemental to the 2018/2019 Final Assessment Resolution subject to severability as set forth in Section 3(b) of Resolution No. 2013-143.

SECTION 4.02. 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 4.03. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 5th day of September, 2018.

CITY COUNCIL OF
COCOA, FLORIDA

By: _____
Henry U. Parrish III, Mayor

Attest:

By: _____
Carrie Shealy, MMC, City Clerk

APPENDIX A

PROOF OF PUBLICATION

APPENDIX B

AFFIDAVIT OF MAILING

To Be Published on or before August 16, 2018

NOTICE OF HEARING TO ADOPT NON-AD VALOREM FIRE PROTECTION ASSESSMENT RATES

Notice is hereby given that the City Council of the City of Cocoa, Florida, will conduct a public hearing to consider adopting updated Fire Protection Assessment non-ad valorem assessment rates to continue funding the provision of Fire Protection Services to properties within the City pursuant to Ordinance 20-2006 previously adopted by the City Council in 2006. The proposed updated rates will not exceed the maximum rate per EBU previously adopted by the City Council. The City Council may continue hearings on the matter and the date and time for continuance shall be announced at the public hearing without further written notice of the continued hearing to the public. The decision on whether to impose the assessment will be made either at this public hearing at the time and date listed below or at a continuance of the public hearing to be held, if necessary. Note: The proposed assessment, if adopted, will replace the current Fire Protection Assessment and will not be in addition to the current Fire Protection Assessment. Additionally, the City's Fire Protection Assessment was previously validated and held to be lawful by the Circuit Court of the Eighteenth Judicial Circuit, Florida, in Case No. 05-2016-CA-025719.

The public hearing will be held on September 5, 2018, at 5:30 PM or soon thereafter, at the Council Chambers, 65 Stone St., Cocoa, FL 32922, for the purpose of considering approval of the Final Assessment Resolution and receiving public comment on the proposed assessment. All affected property owners have a right to attend and speak at the hearing and to file written objections and/or comments with the City Council within 20 days of this notice. If a person decides to appeal any decision made by the City Council with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings and, for such purpose, 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at (321) 433-8488 at least two days prior to the date of the hearing.

The non-ad valorem assessment will fund a portion of the cost of the provision of essential services relating to fire protection service within the City. A more specific description of the services is set forth in the Preliminary and Final Assessment Resolutions being considered for adoption by the City Council pursuant to Ordinance 20-2006. Copies of the above-referenced Ordinance, Resolutions, and the non-ad valorem assessment roll are on file with and may be viewed during normal business hours at the Office of the City Manager or at the Office of the City Clerk, both located at 65 Stone Street, Cocoa, FL 32922.

Upon authorization of the non-ad valorem Fire Protection Assessment for fiscal year 2018/2019 and thereafter, the fire protection non-ad valorem assessment will be billed by and collected by the Brevard County Tax Collector on the ad valorem tax bill to be mailed in November. In accordance with the tax bill collection method authorized by Section 197.3632, Florida Statutes, failure to pay this or any non-ad valorem assessment will cause a tax certificate to be issued against the property which may result in a loss of title to real property that is subject to the non-ad valorem assessment.

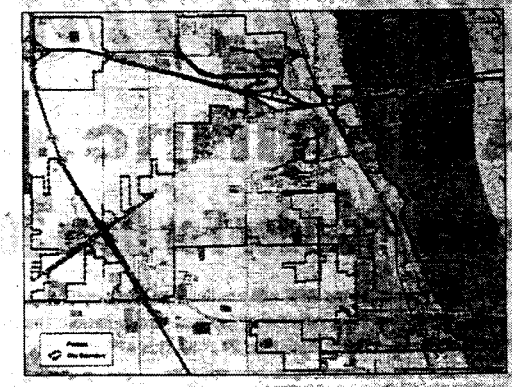
For the purpose of this non-ad valorem assessment, benefited parcels are all parcels within the City limits of the City of Cocoa except for Brevard County public schools, governmental parcels, rivers, lakes, rights-of-way/buffers and other properties exempted by law, agreement, or other lawful action of the City Council. In addition, parcels, or portions thereof, that are jurisdictional wetlands are exempt from the assessment. For the purposes of this assessment, the assessment for benefited parcels shall be determined based upon the availability of fire/rescue service to all parcels and the protection from loss of structures on improved parcels and the rate schedule is as follows:

Benefit Tier	Equivalent Benefit Unit (EBU)	Applicable to	Rate per EBU (1)	Maximum Rate per EBU
Residential total assessment	Per Dwelling Unit	Improved non-exempt residential parcels	$209.35	$306.12
Non-residential: Response Readiness Availability	• Improved Property - Per parcel • Un-improved Property - Per parcel or parcel equivalent (Parcel EBU)	All improved and un-improved non-exempt parcels	$148.02	$216.45
Protection from Loss of Structures	Per $5,000 of structure value, rounded down to nearest $5,000. (Structure EBU)	Improved non-exempt parcels	$9.27	$13.55

(1) Parcel EBU is the Tier 1 equivalent benefit unit representing a parcel for improved parcels and a parcel equivalent (EBU) for un-improved parcels. Un-improved parcel EBUs are determined by rounding down the acreage of the parcel to the nearest 5 acres and dividing by 5 acres to determine the number of EBUs for the parcel.

In addition, annual adjustments to this assessment, including increases, may be implemented and the maximum assessment rates presented above are authorized to provide sufficient future revenues (in addition to other legally available funds) to provide fire/rescue services at appropriate levels of service including, but not limited to, providing continued availability of fire insurance at favorable rates, protection from loss of property due to fire, and preservation of property values by virtue of the availability of fire/rescue services provided by the City of Cocoa. The total amount of revenue to be collected by the City of Cocoa in FY 2018/2019 under the non-ad valorem assessment program is estimated to be approximately $2.47 million.

If you have any questions, please contact Lora Howell, Deputy Finance Director, at (321) 433-8611, Monday through Friday between 8:00 a.m. and 5:00 p.m.



CITY COUNCIL
CITY OF COCOA, FLORIDA

FT-4000606596

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF BREVARD

BEFORE ME, the undersigned authority, personally appeared Rebecca Bowman, City of Cocoa Finance Director, whose business address is 65 Stone Street, Cocoa, Florida after being duly sworn, deposes and say:

I, Rebecca Bowman, have been designated by the City Manager of Cocoa, Florida, to mail the notices required by Section 2.05 of Resolution No. 2018-068, adopted by the City Council of Cocoa, Florida on August 28, 2018 (the "Preliminary Assessment Resolution"). On or before August 16, 2018, I mailed or directed the mailing of fifty-one notices in accordance with Section 2.05 of the Preliminary Assessment Resolution by first class mail, to each owner of property within the City of Cocoa Fire Assessment Area who was required to receive such notice in conformance with the requirements of Ordinance No. 20-2006, enacted by the City Council of Cocoa, Florida, at the address shown on the real property assessment tax roll maintained by the Brevard County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

Rebecca Bowman,
Finance Director
City of Cocoa

STATE OF FLORIDA
COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by Rebecca Bowman, Finance Director of the City of Cocoa, Florida who is ✓ personally known to me or ____who has produced _____as identification and did take an oath.

Carie E. Shealy
NOTARY PUBLIC
STATE OF FLORIDA
Comm# GG102465
Expires 8/30/2021

Notary Signature and Stamp

Legislation Details (With Text)

File #:	18-390	**Version:** 1	**Name:**		
Type:	Resolution		**Status:**	Public Hearing	
File created:	8/29/2018		**In control:**	City Council	
On agenda:	9/5/2018		**Final action:**		

Title: Conduct a Public Hearing on the tentative millage rate and tentative budget and:

(a) Adopt Resolution No. 2018-069 adopting a tentative millage rate of 5.9790 mills, for the City of Cocoa, commencing on October 1, 2018 and ending on September 30, 2019.

(b) Adopt Resolution No. 2018-070 adopting the FY2019 tentative budget and CIP for the City of Cocoa Fiscal Year, commencing on October 1, 2018 and ending on September 30, 2019. (Finance Director)

Sponsors:

Indexes:

Code sections:

Attachments: Resolution_Tentative Millage Rate FY2019 9-05-18.doc
Resolution_Tentative Budget FY2019 9-5-18.doc

Date	Ver.	Action By	Action	Result

CITY COUNCIL AGENDA ITEM

Memo Date: August 29, 2018
Agenda Date: September 5, 2018
Prepared By: Lora Howell, Deputy Finance Director
Through: Rebecca Bowman, MBA, CGFO, CGFM, Finance Director
Requested Action:
Conduct a Public Hearing on the tentative millage rate and tentative budget and:

Adopt Resolution No. 2018-069 adopting a tentative millage rate of 5.9790 mills, for the City of Cocoa, commencing on October 1, 2018 and ending on September 30, 2019.

Adopt Resolution No. 2018-070 adopting the FY2019 tentative budget and CIP for the City of Cocoa Fiscal Year, commencing on October 1, 2018 and ending on September 30, 2019.

BACKGROUND:

On July 24, 2018, the City Council approved Resolution 2018-051 establishing the rolled-back millage rate of 5.7902 and a proposed millage rate of 5.9790 mills, which represents an increase of 3.26% over the rolled-back rate, and is characterized as the percentage increase in property taxes tentatively adopted by the City Council per section 200.065(2)(c), Florida Statutes. The proposed millage rate of 5.9790 mills for Fiscal Year (FY) 2019 remains the same as the adopted FY2018 millage rate. The City of Council also set the date, time and place of the Public Hearing to consider

the Final Millage Rate and the FY2019 Final Budget as September 13, 2018, at 65 Stone Street, Cocoa, Fl. 32922 at 5:30p.m.

Per Section 200.065, Florida Statutes, the City Council must conduct a public hearing on the proposed millage rate and tentative budget within 65-80 days of certification of taxable value to the property appraiser. A second hearing is required 97-100 days after certification to adopt the final millage rate and budget. During each of these hearings the law requires that "the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased." During such discussion, the City Council shall hear comments regarding the proposed increase and the City will explain the reasons for the proposed increase over the rolled-back rate. Further, Section 200.065 also requires the City Council to adopt the tentative millage rate prior to adopting the tentative budget.

STRATEGIC PLAN CONNECTION:

To provide transparency during the TRIM and Budget process for accountability to the tax payers of the City of Cocoa. Through the strategic planning process, the City committed to develop a financially sustainable revenue base to support and deliver high quality municipal services. A financial analysis provided by the consulting firm of Stantec indicated the need for the City to maintain its current millage rate, as one of the many recommendations, to place the City on a path of fiscal sustainability over the next five to ten years.

BUDGETARY IMPACT:

The City is required to budget a minimum of 95% of the gross ad valorem revenue of $5,786,038. As a result, the ad valorem revenue budgeted for FY2018 is $5,496,736 which is an increase of $450,128 over the FY 2018 budget for Ad Valorem taxes.

PREVIOUS ACTION:

July 24, 2018 Resolution 2018-051 established the rolled-back millage rate, adopted a Proposed Tentative Millage Rate and set the date, time, and place for the First Public Hearing to consider the FY2019 Budget.

RECOMMENDED MOTION:

Conduct a Public Hearing on the proposed millage rate and tentative budget and:

Adopt Resolution No. 2018-069 adopting a tentative millage rate of 5.9790 mills, for the City of Cocoa, commencing on October 1, 2018 and ending on September 30, 2019.

Adopt Resolution No. 2018-070 adopting the FY2019 tentative budget and CIP for the City of Cocoa Fiscal Year, commencing on October 1, 2018 and ending on September 30, 2019.

RESOLUTION NO. 2018-069

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, BREVARD COUNTY FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE FOR THE CITY OF COCOA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2018, ANNOUNCING THE PERCENTAGE BY WHICH THE TENTATIVE MILLAGE RATE EXCEEDS THE ROLLED-BACK RATE; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with *Florida Statute 200.065,* the City of Cocoa, Florida, held a public hearing on July 24, 2018, whereby a proposed tentative millage rate was adopted and the date, time, and place of a public hearing to consider the tentative millage was set; and

WHEREAS, *Florida Statute 200.065* requires that within 35 days of certification of value, each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate, and of the dates, time and place at which public hearings will be held to consider the tentative millage rate and tentative budget; and

WHEREAS, pursuant to this same statute a public hearing was held on September 5, 2018, for the purpose of adopting a tentative millage rate to establish the tentative budget for Fiscal Year 2018-2019; and

WHEREAS, the City of Cocoa has made any necessary recalculations to the proposed millage rate and desires to adopt the recalculated proposed millage rate and publicly announce the percent by which the recomputed proposed millage rate exceeds the rolled back rate computed pursuant to *Florida Statutes 200.065(1).*

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The Cocoa City Council adopts a tentative millage rate of 5.9790 for the Fiscal Year 2018-2019, which commences October 1, 2018, and ends September 30, 2019. The millage rate of 5.9790 represents 3.26% increase over the percent of change, of the rolled back rate of 5.7902.

SECTION 2. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 3. If any section, subsection, sentence, clause, phrase, word, or portion of this resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portion hereto.

SECTION 4. This resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a special meeting assembled on the 5th day of September, 2018.

_____
Henry U. Parrish III, Mayor

ATTEST:

_____
Carie Shealy, City Clerk

RESOLUTION NO. 2018-070

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COCOA, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE CITY OF COCOA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with *Florida Statute 200.065,* the City of Cocoa, Florida, held a public hearing on July 24, 2018, whereby a proposed millage rate was adopted; and

WHEREAS, pursuant to this same statute a public hearing was held on September 5, 2018, for the purpose of adopting a tentative budget for Fiscal Year 2018-2019; and

WHEREAS, the City of Cocoa has adopted a tentative millage rate in accordance with State Statute and has held a public hearing on the tentative budget; and

WHEREAS, the City of Cocoa City Council desires to adopt a tentative budget for Fiscal Year 2018-2019.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. Having adopted a tentative millage rate of 5.9790 for the City of Cocoa Fiscal Year 2018-2019, the Cocoa City Council adopts a tentative budget as may be amended for Fiscal Year 2018-2019, which commences October 1, 2018, and ends September 30, 2019.

SECTION 2. Proposed expenditures in the tentative budget total **$165,939,771** Ad Valorem proceeds included in the tentative budget are budgeted for operating purposes at 95% ($5,496,736) of the current year gross taxable value of $967,726,786.

SECTION 3. In accordance with *Florida Statute 200.065,* within 15 days of adopting the tentative budget, the City of Cocoa shall advertise in a newspaper of general circulation in Brevard County its intent to adopt a final millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than two (2) days or more than five (5) days after the day that the advertisement is first published.

SECTION 4. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 5. If any section, subsection, sentence, clause, phrase, word, or portion of this resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portion hereto.

SECTION 6. This resolution shall become effective immediately upon its adoption by the City Council of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a special meeting assembled on the 5th day of September, 2018.

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Henry U Parrish III, Mayor

ATTEST:

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Carie Shealy, City Clerk