

ORDINANCE NO. 2026 - 08

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA AMENDING SUBPART A. GENERAL ORDINANCES, CHAPTER 30. FIRE PREVENTION AND PROTECTION. OF THE CODE OF ORDINANCES OF THE CITY OF KEY WEST, FLORIDA TO CREATE ARTICLE VI. FIRE SERVICES SPECIAL ASSESSMENT., SECTIONS 30-177. - 30-216. TO PROVIDE FOR THE IMPLEMENTATION OF A FIRE SERVICES SPECIAL ASSESSMENT; PROVIDING DEFINITIONS FOR THE PROPOSED FIRE SERVICES SPECIAL ASSESSMENT AND COLLECTION METHOD PURSUANT TO F.S. 197.3632; PROVIDING FOR LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT, GENERAL AUTHORITY, AND APPLICABILITY THROUGHOUT THE CITY OF KEY WEST, FLORIDA; PROVIDING FOR INITIAL PROCEEDINGS; DIRECTING IMPOSITION OF INITIAL ASSESSMENT ROLL; PROVIDING FOR NOTICE BY PUBLICATION AND MAIL; PROVIDING FOR ADOPTION AND EFFECT OF FINAL ASSESSMENT RESOLUTION; PROVIDING ANNUAL ADOPTION PROCEDURES; PROVIDING FOR LIENS FOR AND REVISIONS TO FIRE SERVICES ASSESSMENTS; PROVIDING FOR PROCEDURAL IRREGULARITIES AND CORRECTION OF ERRORS AND OMISSIONS; PROVIDING FOR INTERIM ASSESSMENTS AND AN ALTERNATIVE METHOD OF COLLECTION; PROVIDING FOR IMPOSITION, BILLING, COLLECTION, AND ENFORCEMENT OF FIRE SERVICES ASSESSMENTS ON GOVERNMENT PROPERTY; PROVIDING FOR CONFLICTS, CODIFICATION, AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Pursuant to Article VIII, Section 2(b), Florida Constitution and Sections 166.021 and 166.041, Florida Statutes, the City Commission of the City of Key West, Florida has all powers of local self-government to perform municipal functions and to render municipal services in a manner not inconsistent with law, and such power may be exercised by the enactment of City ordinances; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the City Commission desires to provide procedures and standards for the imposition of City-wide fire services special assessments under the general home rule powers of a municipality to impose non-ad valorem special assessments; and

WHEREAS, the City Commission finds that properties to be assessed herein will enjoy a special benefit from the provision of special fire services from the City of Key West, Florida; and

WHEREAS, the City Commission hereby finds this Ordinance to be in the best interests of the public health, safety and welfare of the citizens of Key West, Florida;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA as follows:

Section 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference as legislative findings of the City Commission of the City of Key West, Florida.

Section 2. Subpart. A. General Ordinances., Chapter 30. Fire Services and Protection. of the Code of Ordinances of the City of Key West, Florida is hereby amended by adding ARTICLE VI. *FIRE SERVICES SPECIAL ASSESSMENT.* and shall read as follows**:

**At first reading, added language is underlined; deleted language is ~~struck through~~. At second reading, added language is double-underlined and deleted language is ~~double struck through~~.

"CHAPTER 30. FIRE SERVICES AND PROTECTION.

ARTICLE VI. FIRE SERVICES SPECIAL ASSESSMENT.

Sec. 30-177. Definitions.

As used in this article, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

Annual rate resolution means the resolution described in Section 30-195, establishing the rate at which a fire services assessment for a specific fiscal year will be computed. The final assessment resolution shall constitute the annual rate resolution for the initial fiscal year in which a fire services assessment is imposed or reimposed.

Assessed property means all parcels of land included on the assessment roll that receive a special benefit from the delivery of the fire services, programs or facilities identified in the initial assessment resolution or a subsequent preliminary rate resolution.

Assessment roll means the special assessment roll relating to a fire services assessment approved by a final assessment resolution pursuant to Section 30-193 or an annual rate resolution pursuant to Section 30-195.

Building means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This term shall include the use of land in which lot or spaces are offered for use, rent or lease for the placement of mobile homes, travel trailers, or the like for residential purposes.

Certificate of occupancy means the written certification issued by the City that a building is ready for occupancy for its intended use. For the purposes of this chapter, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a certificate of occupancy.

City means the City of Key West, Florida.

City Commission means the City Commission of the City of Key West, Florida.

City Manager means the chief administrative officer of the City of Key West, Florida, designated by the City Commission to be responsible for coordinating fire services assessments or such person's designee.

County means Monroe County, Florida.

Final assessment resolution means the resolution described in Section 30-193 hereof which shall confirm, modify, or repeal the initial assessment resolution and which shall be the final proceeding for the initial imposition of fire services assessments.

Fire services assessment means a special assessment lawfully imposed by the City Commission against assessed property to fund all or any portion of the cost of the provision of fire services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the assessed property.

Fire services assessed cost means the amount determined by the City Commission to be assessed in any fiscal year to fund all or any portion of the cost of the provision of fire services, facilities, or programs which provide a special benefit to assessed property, and shall include, but not be limited to, the following components:

- (1) The cost of physical construction, reconstruction or completion of any required facility or improvement;
- (2) The costs incurred in any required acquisition or purchase;
- (3) The cost of all labor, materials, machinery, and equipment;
- (4) The cost of fuel, parts, supplies, maintenance, repairs, and utilities;
- (5) The cost of computer services, data processing, and communications;
- (6) The cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever;
- (7) The cost of any indemnity or surety bonds and premiums for insurance;
- (8) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits;
- (9) The cost of uniforms, training, travel, and per diem;
- (10) The cost of construction plans and specifications, surveys, and estimates of costs;
- (11) The cost of engineering, financial, legal, and other professional services;
- (12) The cost of compliance with any contracts or agreements entered into by the City to provide fire services;

- (13) All costs associated with the structure, implementation, collection, and enforcement of the fire services assessments, including any service charges of the tax collector, or property appraiser and amounts necessary to off-set discounts received for early payment of fire services assessments pursuant to the uniform assessment collection act or for early payment of fire services assessments collected pursuant to section 2-332;
- (14) All other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution;
- (15) A reasonable amount for contingency and anticipated delinquencies and uncollectible fire services assessments; and
- (16) Reimbursement to the City or any other person for any moneys advanced for any costs incurred by the City or such person in connection with any of the foregoing components of fire services assessed cost.

In the event the City also imposes an impact fee upon new growth or development for fire services related capital improvements, the fire services assessed cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees. The fire services assessed cost shall also not include costs for the provision of emergency medical services by the City.

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

Initial assessment resolution means the resolution described in Section 30-189 which shall be the initial proceeding for the identification of the fire services assessed cost for which an assessment is to be made and for the imposition of a fire services assessment.

Maximum assessment rate means the highest rate of a fire services assessment established by the City Commission in an initial assessment resolution or preliminary rate resolution and confirmed by the City Commission in the final assessment resolution or annual rate resolution.

Ordinance means the fire services assessment ordinance contained in this article.

Owner shall mean the person reflected as the owner of assessed property on the tax roll.

Person means any individual, partnership, firm, organization, corporation, association, or any other legal entity, whether singular or plural, masculine or feminine, as the context may require.

Preliminary rate resolution means the resolution described in Section 30-195 initiating the annual process for updating the assessment roll and directing the reimposition of fire services assessments pursuant to an annual rate resolution.

Property appraiser means the Monroe County Property Appraiser.

Tax collector means the Monroe County Tax Collector.

Tax roll means the real property ad valorem tax assessment roll maintained by the property appraiser for the purpose of the levy and collection of ad valorem taxes.

Uniform Assessment Collection Act means F.S. § 197.3632 and §197.3635, 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.

Sec. 30-178. 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 chapter; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of the ordinance from which this chapter derives. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

Sec. 30.179. General findings.

It is hereby ascertained, determined, and declared that:

- (1) Pursuant to the Charter of the City of Key West, Florida and F.S. §166.021 and §166.041, the City Commission has all powers of local self-government to perform municipal functions and to render municipal services in a manner not inconsistent with law, and such power may be exercised by the enactment of City ordinances.
- (2) The City Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the City Commission may legislate on any subject matter on which the Florida Legislature may act, except those subjects described

in F.S. § 166.021(3) (a), (b), (c), and (d). The subject matter of F.S. § 166.021(3)(a), (b), (c), and (d), are not relevant to the imposition of assessments related to fire services, facilities or programs of the City.

(3) The purpose of this chapter is to:

- a. Provide procedures and standards for the imposition of City-wide fire services assessments under the general home rule powers of a municipality to impose special assessments;
- b. Authorize a procedure for the funding of fire services, facilities, or programs providing special benefits to property within the City; and
- c. Legislatively determine the special benefit provided to assessed property from the provision of the City's fire services.

(4) The annual fire services assessments, to be imposed using the procedures provided in this chapter, shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(5) The fire services assessments to be imposed using the procedures provided in this chapter are imposed by the City Commission, not the Monroe County Board of County Commissioners, property appraiser or tax collector. The duties of the property appraiser and tax collector under the provisions of this chapter and the Uniform Assessment Collection Act are ministerial.

Sec. 30-180. Legislative determinations of special benefit.

It is hereby ascertained and declared that the fire services, facilities, and programs provide a special benefit to property because fire services possess a logical relationship to the use and enjoyment of property by:

- (1) Protecting the value and integrity of the improvements and structures through the provision of available fire services;
- (2) Protecting the life and safety of intended occupants in the use and enjoyment of property;
- (3) Lowering the cost of fire insurance by the presence of a professional and comprehensive fire program within the City; and

- (4) Containing the spread of fire incidents occurring on unimproved property with the potential to spread and endanger the structures and occupants of improved property.

Sec. 30-181. Applicability.

This article and the City Commission's authority to impose assessments pursuant hereto shall be applicable throughout the City.

Sec. 30-182. Alternative method.

- (a) This chapter is intended to provide an additional and alternative method for carrying out the actions authorized herein. It is supplemental to, and does not limit or replace, any powers granted by other applicable laws, whether currently existing or enacted in the future. Because this chapter is necessary for the welfare of the City's residents, it shall be liberally construed to accomplish its purposes.
- (b) Nothing in this chapter shall limit the authority of the City Commission to direct and authorize, by resolution, the consolidation or combination of any of the following notices:
1. Any supplemental or additional notice the City determines to be proper, necessary, or convenient;
 2. Any notice required by this chapter; or
 3. Any notice required by applicable law, including the Uniform Assessment Collection Act.

Secs. 30-183 --- 30-188. Reserved.

Sec. 30-189. General authority.

- (a) The City Commission is hereby authorized to impose an annual fire services assessment to fund all or any portion of the fire services assessed cost upon benefited property at a rate of assessment based on the special benefit accruing to such property from the City's provision of fire services, facilities, or programs. All fire services assessments shall be imposed in conformity with the procedures set forth in this article.
- (b) The amount of the fire services assessment imposed in a fiscal year against a parcel of assessed property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the fire services assessed cost among properties on a basis reasonably related to the special

benefit provided by fire services, facilities, or programs funded with assessment proceeds.

(c) Nothing in this Ordinance shall be construed to require the imposition of fire services assessments against Government Property.

Sec. 30-190. Initial proceedings.

The initial proceeding for the imposition of a fire services assessment shall be the adoption of an initial assessment resolution by the City Commission:

- (1) Containing a brief and general description of the fire services, facilities, or programs to be provided;
- (2) Determining the fire services assessed cost to be assessed;
- (3) Describing the method of apportioning the fire services assessed cost and the computation of the fire services assessment for specific properties;
- (4) Establishing an estimated assessment rate for the applicable fiscal year;
- (5) Establishing a maximum assessment rate, if desired by the City Commission; and
- (6) Directing the City Manager to:
 - a. Prepare the initial assessment roll, as required by Section 3-191;
 - b. Publish the notice required by Section 30-192; and
 - c. Mail the notice required by Section 30-193 using information then available from the tax roll.

Sec. 30-191. Initial assessment roll.

- (a) The City Manager shall prepare, or direct the preparation of, the initial assessment roll, which shall contain the following:
 - (1) A summary description of all assessed property conforming to the description contained on the tax roll.
 - (2) The name of the owner of the assessed property.
 - (3) The amount of the fire services assessment to be imposed against each such parcel of assessed property.
- (b) The initial assessment roll shall be retained by the City Manager and shall be open to public inspection. The foregoing shall not be construed to require that the assessment roll be in printed form if the amount of the fire services assessment

for each parcel of property can be determined by computer terminal or other electronic means available to the public.

Sec. 30-192. Notice by publication.

(a) Upon completion of the initial assessment roll, the City Clerk shall publish, or cause to be published, once in a newspaper of general circulation within the City a notice stating that the City Commission will hold a public hearing to consider adoption of the final assessment.

(b) The public hearing shall be held not less than twenty (20) calendar days after publication of the notice and may occur at a regular, adjourned, or special meeting of the City Commission.

(c) At the public hearing, the City Commission shall receive and consider objections of all interested persons to the proposed rate of assessment and to approval of the initial assessment roll.

(d) The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include:

(1) A geographic depiction of the property subject to the fire services assessment;

(2) A brief and general description of the fire services, facilities, or programs to be provided;

(3) The rate of assessment including a maximum assessment rate in the event one was adopted;

(4) The procedure for objecting provided in Section 30-194;

(5) The method by which the fire services assessment will be collected; and

(6) A statement that the initial assessment roll is available for inspection at the office of the City Manager and all interested persons may ascertain the amount to be assessed against a parcel of assessed property at the office of the City Manager.

Sec. 30-193. Notice by mail.

(a) In addition to the notice required by Section 30-192, the City Manager shall provide, or cause to be provided, notice of the proposed fire services assessment by first-class mail to the owner of each parcel subject to the assessment.

(b) Such notice shall include:

(1) The purpose of the fire services assessment;

- (2) The rate of assessment to be levied against each parcel of property, including a maximum assessment rate in the event one was adopted;
 - (3) The unit of measurement applied to determine the fire services assessment;
 - (4) The number of such units contained in each parcel of property;
 - (5) The total revenue to be collected by the City from the fire services assessment;
 - (6) A statement that failure to pay the fire services assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property;
 - (7) A statement that all affected owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of the notice; and
 - (8) The date, time, and place of the hearing.
- (c) The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each owner at such address as is shown on the tax roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The City Manager may provide proof of such notice by affidavit. Failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the assessment roll nor release or discharge any obligation for payment of a fire services assessment imposed by the City Commission pursuant to this chapter.

Sec. 30-194. Adoption of final assessment resolution.

- (a) At the public hearing as noticed pursuant to Sections 30-192 and 30-193 or to which an adjournment or continuance may be taken by the City Commission, the City Commission shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the City Commission adopt the final assessment resolution which shall:
- (1) Confirm, modify, or repeal the initial assessment resolution with such amendments, if any, as may be deemed appropriate by the City Commission;
 - (2) Establish the rate of assessment to be imposed in the upcoming fiscal year;

- (3) Establish a maximum assessment rate that may be imposed in the event such rate was adopted;
- (4) Approve the initial assessment roll, with such amendments as it deems just and right; and
- (5) Determine the method of collection.
- (b) The adoption of the final assessment resolution by the City Commission shall constitute a legislative determination that all parcels assessed derive a special benefit from the fire services, facilities, or programs to be provided or constructed and a legislative determination that the fire services assessments are fairly and reasonably apportioned among the properties that receive the special benefit.
- (c) All written objections to the final assessment resolution shall be filed with the City Manager at or before the time or adjourned time of such hearing. The final assessment resolution shall constitute the annual rate resolution for the initial fiscal year in which fire services assessments are imposed or reimposed hereunder.

Sec. 30-195. Effect of final assessment resolution.

- (a) The fire services assessments for the initial fiscal year shall be established upon adoption of the final assessment resolution.
- (b) Adoption of the final assessment resolution shall constitute a final adjudication of all matters addressed therein, including, without limitation: the determination of special benefit and fair apportionment to the assessed property; the method of apportionment and assessment; the initial rate of assessment; the maximum assessment rate, if any; approval of the initial assessment roll; and the levy and lien of the fire services assessments. Any action seeking relief shall be commenced in a court of competent jurisdiction within twenty (20) days following City Commission action on the final assessment resolution.
- (c) The initial assessment roll, as approved, shall be delivered to the tax collector in accordance with the Uniform Assessment Collection Act. If the alternative collection method set forth in Section 30-210 is used, the roll shall be delivered to such official as the City Commission designates by resolution.

Sec. 30-196. Adoption of annual rate resolution.

- (a) The City Commission shall adopt an annual rate resolution during its budget adoption process for each fiscal year

following the initial fiscal year for which a fire services assessment is imposed hereunder.

(b) The initial proceedings for the adoption of an annual rate resolution shall be the adoption of a preliminary rate resolution by the City Commission:

(1) Containing a brief and general description of the fire services, facilities, or programs to be provided;

(2) Determining the fire services assessed cost to be assessed for the upcoming fiscal year;

(3) Establishing the estimated assessment rate for the upcoming fiscal year;

(4) Establishing or increasing a maximum assessment rate, if desired by the City Commission;

(5) Authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the annual rate resolution for the upcoming fiscal year; and

(6) Directing the City Manager to:

a. Update the assessment roll;

b. Provide notice by publication and first class mail to affected owners in the event circumstances described in subsection (f) of this section so require; and

c. Directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the City.

(c) The annual rate resolution shall (1) establish the rate of assessment to be imposed in the upcoming fiscal year and (2) approve the assessment roll for the upcoming fiscal year with such adjustments as the City Commission deems just and right. The assessment roll shall be prepared in accordance with the method of apportionment set forth in the initial assessment resolution, or any subsequent preliminary rate resolution, together with modifications, if any, that are provided and confirmed in the final assessment resolution or any subsequent annual rate resolution.

(d) Nothing herein shall preclude the City Commission from providing annual notification to all owners of assessed property in the manner provided in Sections 30-192 and 30-193 or any other method as provided by law.

(e) The City Commission may establish or increase a maximum assessment rate in an initial assessment resolution or

preliminary rate resolution and confirm such maximum assessment rate in the event notice of such maximum rate assessment has been included in the notices required by Sections 30-192 and 30-193.

- (f) In the event (1) the proposed fire services assessment for any fiscal year exceeds the rates of assessment adopted by the City Commission including a maximum assessment rate, if any, that were listed in the notices previously provided to the owners of assessed property pursuant to Sections 30-191 and 30-192; (2) the purpose for which the fire services assessment is imposed or the use of the revenue from the fire services assessment is substantially changed from that represented by notice previously provided to the owners of assessed property pursuant to Sections 30-192 and 30-193; (3) assessed property is reclassified or the method of apportionment is revised or altered resulting in an increased fire services assessment from that represented by notice previously provided to the owners of assessed property pursuant to Sections 30-192 and 30-193; or (4) an assessment roll contains assessed property that was not included on the assessment roll approved for the prior fiscal year, notice shall be provided by publication and first class mail to the owners of such assessed property as provided by law. Such notice shall substantially conform with the notice requirements set forth in Sections 30-192 and 30-193 and inform the owner of the date, time, and place for the adoption of the annual rate resolution. The failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the assessment roll nor release or discharge any obligation for payment of a fire services assessment imposed by the City Commission pursuant to this chapter.
- (g) As to any assessed property not included on an assessment roll approved by the adoption of the final assessment resolution or a prior year's annual rate resolution, the adoption of the succeeding annual rate resolution shall be the final adjudication of the issues presented as to such assessed property (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment and assessment, the rate of assessment, the establishment or increase of a maximum assessment rate, the assessment roll, and the levy and lien of the fire services assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the City Commission action on the annual rate resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any fire services assessment not challenged within the required 20-day

period for those fire services assessments previously imposed against assessed property by the inclusion of the assessed property on an assessment roll approved in the final assessment resolution or any subsequent annual rate resolution.

- (h) The assessment roll, as approved by the annual rate resolution, shall be delivered to the tax collector as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 30-210 is used to collect the fire services assessments, such other official as the City Commission by resolution shall designate. If the fire services assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the assessment roll.

Sec. 30-197. Lien of fire services assessments.

Upon the adoption of the assessment roll, all fire services assessments shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for a fire services assessment shall be deemed perfected upon the City Commission's adoption of the final assessment resolution or the annual rate resolution, whichever is applicable. The lien for a fire services assessment collected under the Uniform Assessment Collection Act shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll. The lien for a fire services assessment collected under the alternative method of collection provided in Section 30-210 shall be deemed perfected upon the City Commission's adoption of the final assessment resolution or the annual rate resolution, whichever is applicable, and shall attach to the property on such date of adoption.

Sec. 30-198. Economic hardship program.

- (a) There is hereby created an economic hardship program to assist residential property owners. The City Commission, in its sole discretion, shall determine on an annual basis whether to fund a program of hardship assistance to City residents who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of the fire services special assessment.
- (b) On an annual basis the City Commission shall designate the funds available to provide any hardship assistance. The provision of hardship assistance in any one year shall in no way establish a right or entitlement to such assistance in any

subsequent year and the provision of funds in any year may be limited to the extent funds are available and appropriated by the City Commission. Any funds designated for hardship assistance shall be paid by the City from funds other than those generated by the fire services special assessment.

(c) The City Manager shall establish guidelines and administer the hardship program.

Sec. 30-199. Revisions to fire services assessments.

If any fire services assessment made under the provisions of this chapter is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the City Commission is satisfied that any such fire services assessment is so irregular or defective that the same cannot be enforced or collected, or if the City Commission has failed to include or omitted any property on the assessment roll, which property should have been so included, the City Commission may take all necessary steps to impose a new fire services assessment against any property benefited by the fire services assessed costs, following as nearly as may be practicable, the provisions of this chapter and in case such second fire services assessment is annulled, vacated, or set aside, the City Commission may obtain and impose other fire services assessments until a valid fire services assessment is imposed.

Sec. 30-200. Procedural irregularities.

Any informality or irregularity in the proceedings in connection with the levy of any fire services assessment under the provisions of this chapter shall not affect the validity of the same after the approval thereof, and any fire services assessment as finally approved shall be competent and sufficient evidence that such fire services assessment was duly levied, that the fire services assessment was duly made and adopted, and that all other proceedings adequate to such fire services assessment were duly had, taken, and performed as required by this chapter; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

Sec. 30-201. Correction of errors and omissions.

(a) No act of error or omission on the part of the property appraiser, tax collector, City Manager, City Commission, or their deputies or employees, shall operate to release or discharge any obligation for payment of a fire services assessment imposed by the City Commission under the provision of this chapter.

- (b) When it shall appear that any fire services assessment should have been imposed under this chapter against a parcel of property specially benefited by the provision of fire services, facilities, or programs, but that such property was omitted from the assessment roll; or such property was erroneously assessed; or was not listed on the tax roll as an individual parcel of property as of the effective date of the assessment roll approved by the annual rate resolution for any upcoming fiscal year, the City Commission may, upon provision of a notice by mail provided to the owner of the omitted or erroneously assessed parcel in the manner and form provided in Section 30-193, impose the applicable fire services assessment for the fiscal year in which such error or omission is discovered, in addition to the applicable fire services assessment due for the prior two fiscal years. Such fire services assessment shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be collected as provided in Article III of this chapter, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted or delinquent assessments.
- (c) Prior to the delivery of the assessment roll to the tax collector in accordance with the Uniform Assessment Collection Act, the City Manager shall have the authority at any time, upon his or her own initiative or in response to a timely filed petition from the owner of any property subject to a fire services assessment, to reclassify property based upon presentation of competent and substantial evidence, and correct any error in applying the fire services assessment apportionment method to any particular parcel of property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the fire services assessment imposed under the provisions of this chapter. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the City Manager and not the property appraiser or tax collector.
- (d) After the assessment roll has been delivered to the tax collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the tax roll upon timely written request and direction of the City Manager.

Sec. 30-202. Interim assessments.

- (a) An interim fire services assessment may be imposed against all property for which a certificate of occupancy is issued after the adoption of the annual rate resolution. The amount of the interim fire services assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the annual rate resolution for the fiscal year for which the interim fire services assessment is being imposed. Such monthly rate shall be imposed for each full calendar month remaining in the fiscal year. In addition to the monthly rate, the interim fire services assessment may also include an estimate of the subsequent fiscal year's fire services assessment.
- (b) Issuance of the certificate of occupancy without the payment in full of the interim fire services assessment shall not relieve the owner of such property of the obligation of full payment. Any interim fire services assessment not collected prior to the issuance of the certificate of occupancy may be collected pursuant to the Uniform Assessment Collection Act as provided in section 30-209 of this chapter, under the alternative collection method provided in section 30-210 or by any other method authorized by law.
- (c) Any interim fire services assessment shall be deemed due and payable on the date the certificate of occupancy was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the certificate of occupancy.

Secs. 30-203. - 30-208. Reserved.

Sec. 30-209. Method of collection.

- (a) Unless otherwise directed by the City Commission, the fire services assessments shall be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act, and the City shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this chapter may be combined with any other hearing or notice required by the Uniform Assessment Collection Act or other provision of law.
- (b) The amount of a fire services assessment to be collected using the uniform method pursuant to the Uniform Assessment

Collection Act for any specific parcel of benefited property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, or program provided:

- (1) The collection method used in connection with the prior year's assessment did not employ the use of the uniform method of collection authorized by the Uniform Assessment Collection Act;
- (2) Notice is provided to the owner as required under the Uniform Assessment Collection Act; and
- (3) Any lien on the affected parcel for the prior year's assessment is supplanted and transferred to such fire services assessment upon certification of a non-ad valorem roll to the tax collector by the City.

Sec. 30-210. Alternative method of collection.

In lieu of using the Uniform Assessment Collection Act, the City Commission may elect to collect the fire services assessments by any other method which is authorized by law or under the alternative collection method provided by this section:

- (1) The City Manager shall provide fire services assessment bills by first class mail to the owner of each affected parcel of property that is subject to the fire services assessment. The bill or accompanying explanatory material shall include:
 - a. A brief explanation of the fire services assessment;
 - b. A description of the unit of measurement used to determine the amount of the fire services assessment;
 - c. The number of units contained within the parcel;
 - d. The total amount of the fire services assessment imposed against the parcel for the appropriate period;
 - e. The location at which payment will be accepted;
 - f. The date on which the fire services assessment is due; and
 - g. A statement that the fire services assessment constitutes a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

- (2) The City Commission shall have the right to foreclose and collect all delinquent fire services assessments in the manner provided by law for the foreclosure of mortgages on real property or appoint or retain an agent to institute such foreclosure and collection proceedings. A fire services assessment shall become delinquent if it is not paid within 30 days from the date payment was due, as identified in accordance with subsection (1)f. of this section. The City Manager or his or her designee shall notify any property owner who is delinquent in payment of his or her fire services assessment within 60 days from the date such assessment was due. Such notice shall state in effect that the City Manager or his or her designee will either (1) initiate a foreclosure action or suit in equity and cause the foreclosure of such property subject to a delinquent fire services assessment in a method now or hereafter provided by law for foreclosure of mortgages on real property, or (2) cause an amount equivalent to the delinquent fire services assessment, not previously subject to collection using the uniform method under the Uniform Assessment Collection Act, to be collected on the tax bill for a subsequent year.
- (3) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the City may be the purchaser to the same extent as any person. The City Manager or his or her designee may join in one foreclosure action the collection of fire services assessments against any or all property assessed in accordance with the provisions hereof. All delinquent owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City and its agents, including reasonable attorney fees, in collection of such delinquent fire services assessments and any other costs incurred by the City as a result of such delinquent fire services assessments and the same shall be collectible as a part of or in addition to, the costs of the action.
- (4) In lieu of foreclosure, any delinquent fire services assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the owner in the manner required by the Uniform Assessment Collection Act and this chapter, and (2) any existing lien of record on the affected parcel for the

delinquent fire services assessment is supplanted by the lien resulting from certification of the assessment roll, as applicable, to the tax collector.

- (5) Notwithstanding the City Commission's use of an alternative method of collection, the City Manager shall have the same power and authority to correct errors and omissions as provided to the City Manager or other City officials in section 30-200. "

Sec. 30-211. Government Property

(a) In the event fire services assessments are imposed against Government Property, the City Commission shall provide fire services assessment bills by first class mail to the Owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include

(1) a brief explanation of the Fire Services Assessment;

(2) a description of the unit of measurement used to determine the amount of the Assessment;

(3) the number of units contained within the Tax Parcel;

(4) the rate or rates applicable to the units of measurement or method and the total amount of the Assessment imposed against the Tax Parcel for the appropriate period;

(5) the location at which payment will be accepted; and

(6) the date on which the Assessment is due.

(b) Fire Services Assessments imposed against Government Property shall be due on the same date as all other Assessments and, if applicable, shall be subject to the same discounts for early payment.

(c) A Fire Services Assessment shall become delinquent if it is not paid within thirty (30) days from the date any installment is due. The City shall notify the owner of any Government Property that is delinquent in payment of its Assessment within ninety (90) days from the date such Assessment was due. Such notice shall state that the City will initiate a mandamus or other appropriate judicial action to compel payment.

(d) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent owners of

Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the City as a result of such delinquent Assessments and the same shall be collectible as a part of or in addition to, the costs of the action.

(e) As an alternative to the foregoing, an Assessment imposed against Government Property may be collected as a surcharge on a utility bill provided to such Government Property in twelve installments with a remedy of a mandamus action in the event of non-payment. The City Commission may also contract for such billing services with any utility not otherwise owned by the City.

Section 3. It is the intent of the City Commission of the City of Key West, Florida that the provisions of this Ordinance shall be codified. The codifier is granted broad and liberal authority in codifying the provision of this Ordinance.

Section 4. If any section, sentence, phrase, word or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word or portion of this Ordinance not otherwise determined to be invalid, unlawful or unconstitutional.

Section 5. In any case where a provision of this Ordinance is found to be in conflict with a provision of any other ordinance of this City, the provision which establishes the higher standards for the promotion and protection of the health and safety of the people shall prevail.

Section 6. That this Ordinance shall go into effect immediately upon its passage and adoption and authentication by the signature of the presiding officer and the Clerk of the Commission.

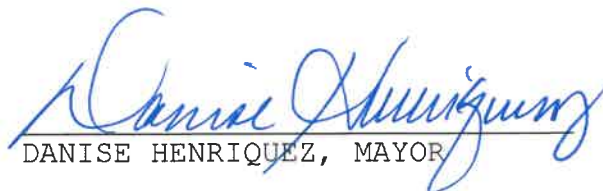
Read and passed on first reading by the City Commission at a meeting held this 5th day of March, 2026.

Read and passed on final reading by the City Commission at a meeting held this 1st day of April, 2026.

Authenticated by the Presiding Officer and Clerk of the Commission on the 2nd day of April, 2026.

Filed with the Clerk on April 2, 2026.

Mayor Danise Henriquez	<u>Yes</u>
Vice Mayor Donald "Donie" Lee	<u>Yes</u>
Commissioner Lissette Carey	<u>Yes</u>
Commissioner Aaron Castillo	<u>Yes</u>
Commissioner Monica Haskell	<u>Yes</u>
Commissioner Sam Kaufman	<u>No</u>
Commissioner Greg Veliz	<u>Yes</u>


DANISE HENRIQUEZ, MAYOR

ATTEST:



KERI O'BRIEN, CLERK



MEMORANDUM

Date: March 5, 2026

To: Honorable Mayor and Commissioners

Via: Brian L. Barroso
City Manager

From: Michael Turner, Assistant City Manager

Subject: **Ordinance for the procedure to implement a non ad-valorem fire assessment (File ID: 26-5120)**

Introduction

Approval of the ordinance for the procedure to implement a non ad-valorem fire assessment.

Background

With the uncertainty of property taxes in the future the City has looked into alternative funding mechanisms to ensure our basic, necessary services are protected and provided to the citizens. A special assessment for fire services is a first step in that direction. A fire assessment is not a tax and does not fluctuate with property values. It would be a rate, established through a consultant, and approved by the commission annually, like how stormwater and solid waste are determined. The fire assessment would be a dedicated funding source for the Fire Department, and the revenue raised by the assessment must be used for the Fire Department. The portions of the Fire Department funded by the special assessment would be removed from the General Fund budget and funded directly by the assessment creating a reduction in the General Fund budget. Emergency Medical Services provided by the Fire Department are ineligible for a special assessment and would continue to be funded by the General Fund budget.

This ordinance implements the procedure for the implementation of a non ad-valorem fire assessment. The ordinance does not obligate the Commission to implement a fire assessment; it simply authorizes the City to implement a fire assessment and provides the process of establishing rates should the City decide to move forward with implementation of a fire assessment in the future.

Summary of the Procedure:

Authorize the assessment

City Commission decides to impose an annual fire services special assessment based on special benefit and a reasonable apportionment methodology by property class.

Adopt Initial Assessment Resolution

Commission adopts an initial resolution that: describes fire services/programs, sets the total assessed cost, explains the apportionment method, sets the estimated rate, optionally sets a maximum rate, and directs the City Manager to prepare the roll and send first class notices.

Prepare Initial Assessment Roll

City Manager prepares a roll listing each parcel, owner name, and proposed assessment amount, and makes it available for public inspection.

Publish Public Hearing Notice

City Clerk publishes a newspaper notice at least 20 days before the hearing, stating that a public hearing will be held and including required details (area affected, services, rate/maximum, procedure to object, collection method, and availability of roll).

Mail Individual Notices

City Manager mails first-class notice at least 20 days before the hearing to each owner, stating purpose, rate and maximum (if any), units used, units per parcel, total revenue, consequences of nonpayment (tax certificate/foreclosure), objection rights and deadline, and public hearing details.

Hold Public Hearing

City Commission holds the hearing, receives written and oral objections, and considers the proposed rate and initial assessment roll.

Adopt Final Assessment Resolution

After the hearing, Commission adopts a final resolution that: confirms/modifies/repeals the initial resolution, sets the actual assessment rate and any maximum, approves the final fire assessment roll and establishes the collection method (tax bill method).

Establish Legal Effect and Deadlines

Final resolution establishes the initial year's assessments and liens, includes a legislative determination of special benefit and fair apportionment, and provides that any legal challenge must be filed within 20 days or the matters decided become final.

Deliver Assessment Roll for Collection

Approved final roll is delivered to the tax collector under the Uniform Assessment Collection Act, or to another designated official if an alternative collection method is used.

Annual process in subsequent years

- Adopt Preliminary Rate Resolution (each year)
- Update Assessment Roll
- Provide Additional Notice if Required
- Hold Annual Public Hearing
- Adopt Annual Rate Resolution
- Finalize Legal Effect Each Year
- Deliver Annual Roll to Tax Collector and Make Adjustments if Needed

Procurement

There will be costs associated with the implementation including from the Tax Collector for facilitating the collection of the assessment on the tax bill.

Recommendation

The City Manager's Office recommends the Mayor and Commission approve the ordinance authorizing the procedure to use the uniform method of collecting non-ad valorem special assessments levied within the Incorporated area of the City of Key West for fire services.

Donna Phillips

From: Municode Ords Admin <MunicodeOrds@civicplus.com>
Sent: Friday, April 3, 2026 7:36 AM
To: Donna Phillips
Subject: Re: Key West, FL Code of Ordinances - 2002(10053)

We have received your files.

Thank you and have a nice day.

Ords Administrator
Municodeords@civicplus.com
1-800-262-2633
P.O. Box 2235
Tallahassee, FL 32316

When available, please send all documents in WORD format to Municodeords@civicplus.com. However, if WORD format is not available, we welcome any document format including PDF.

svj (she/her/hers)

Production Support Specialist Supplement Department • **CivicPlus**

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Powering and Empowering Local Governments

From: Donna Phillips <donna.phillips@cityofkeywest-fl.gov>
Sent: Thursday, April 2, 2026 11:38 AM
To: Municode Ords Admin <MunicodeOrds@civicplus.com>
Cc: City Clerk External E-Mail <clerk@cityofkeywest-fl.gov>
Subject: Key West FL Code of Ordinances

Good morning –

The attached Ordinance 26-08 was read and passed on final reading at a regular meeting held on April 1, 2026. Please ensure this text amendment is included in the next available Municode Supplement.

Thank you,

Donna Phillips

Donna Phillips

From: Donna Phillips
Sent: Thursday, April 2, 2026 11:38 AM
To: Municode Ords Admin
Cc: City Clerk External E-Mail
Subject: Key West FL Code of Ordinances
Attachments: Ordinance 26-08.pdf

Good morning –

The attached Ordinance 26-08 was read and passed on final reading at a regular meeting held on April 1, 2026. Please ensure this text amendment is included in the next available Municode Supplement.

Thank you,

Donna Phillips

Senior Deputy City Clerk

City of Key West

Josephine Parker City Hall

1300 White Street

(305) 809-3833 | donna.phillips@cityofkeywest-fl.gov

 Please consider the environment before printing this email.