

---

---

**CITY OF COCOA, FLORIDA**

---

---

**FIRE PROTECTON ASSESSMENT  
FINAL ASSESSMENT RESOLUTION**

**RESOLUTION NO. 2024-078**

---

---

**ADOPTED AUGUST 27, 2024**

---

---

## 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. FINDINGS.....	4

#### ARTICLE II NOTICE AND PUBLIC HEARING

SECTION 2.01. ESTIMATED FIRE PROTECTION ASSESSED COST .....	16
SECTION 2.01. ASSESSMENT ROLL.....	17
SECTION 2.03. PUBLIC HEARING.....	17
SECTION 2.04. NOTICE BY PUBLICATION.....	18
SECTION 2.05. NOTICE BY MAIL .....	18

#### ARTICLE III ASSESSMENTS

SECTION 3.01. ASSESSMENTS TO BE IMPOSED THROUGHOUT CITY.....	18
SECTION 3.02. IMPOSITION OF ASSESSMENTS.....	19
SECTION 3.03. APPORTIONMENT .....	19
SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS .....	20
SECTION 3.05. COLLECTION OF ASSESSMENTS.....	21
SECTION 3.06. EXEMPTION .....	21

#### ARTICLE IV GENERAL PROVISIONS

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

APPENDIX A	FORM OF PUBLISHED NOTICE
APPENDIX B	FORM OF MAILED NOTICE

**RESOLUTION No. 2024-078**

**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 2024/2025; 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 Technical Memorandums prepared by Stantec, dated August 4, 2017, August 9, 2018, August 6, 2019, August 18, 2020, July 27, 2021, July 26, 2022, July 12, 2023 and July 11, 2024 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. FINDINGS.** 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, and the City Council continues to rely on said validation for purposes of levying the Fire Protection Assessments to be imposed in accordance with this Resolution.

## **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, 2024, is approximately

\$3.48 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. 2024-071, 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 2024/2025, 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
<b>Residential total assessment</b>	Per Dwelling Unit	Improved non-exempt residential parcels	\$249.97	\$306.12
<b>Non-residential:</b> Response Readiness Availability	<ul style="list-style-type: none"> <li>• Improved Property - Per parcel</li> <li>• Un-improved Property - Per parcel or parcel equivalent (Parcel EBU)*</li> </ul>	All improved and un-improved non-exempt parcels	\$176.74	\$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	\$11.07	\$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 Preliminary 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 2024-2025 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 2024-2025 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, the following are exempt from the fire protection assessments: (i) cemeteries; and (ii) and vacant (un-improved) parcels that contain jurisdictional wetlands, but only for the portion of the parcels that are jurisdictional wetlands as those portions do not receive material benefit from fire protection service.

(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 2024/2025 Final Assessment Resolution, Resolution No. 2013-143 shall be deemed supplemental to the 2024/2025 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 27th day of August, 2024.

**CITY COUNCIL OF  
COCOA, FLORIDA**

By: \_\_\_\_\_  
Michael C. Blake, Mayor

Attest:

By: \_\_\_\_\_  
Monica Arsenault, City Clerk

**APPENDIX A**  
**PROOF OF PUBLICATION**

**APPENDIX B**

**AFFIDAVIT OF MAILING**