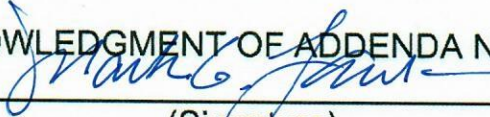



\*\*\* THIS SCHEDULE OF OFFERS SHOULD BE THE FIRST PAGE SUBMITTED  
WITH YOUR PROPOSAL \*\*\*  
RFP2025-002

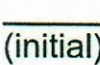
I/we, the undersigned, hereby declare that I/we have reviewed the proposal documents and with full knowledge and understanding of all specifications and conditions contained therein do submit, (in duplicate), our proposal as follows with full understanding that the proposal package in its entirety is made a part of any agreement, contract or order between the City of Kissimmee and the successful proposer.

<u>ITEM NO.</u>	<u>DESCRIPTION</u>	<u>TOTAL COST</u>
A.	Non-ad Valorem Assessment Funding Advice and Services	\$ <u>One Dollar (\$1.00)</u>

ACKNOWLEDGMENT OF ADDENDA NO.(S) 1 (IF APPLICABLE)  
  
(Signature)


 ALL PRICES QUOTED ARE GOOD FOR A PERIOD OF 90 DAYS.

 We do not take exception to Specifications.  
(initial)

 We take exception to Specifications as follows:  
(initial)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(attach additional sheets, if necessary)  
COMPANY NAME Mark G. Lawson, P.A. (Simplified Approach working group)  
COMPANY ADDRESS P.O. Box 14043,  
Tallahassee, FL 32317-4043

NOTE: OFFERS NOT RECEIVED IN DUPLICATE MAY BE REJECTED.  
VENDORS ARE RESPONSIBLE FOR DELIVERY OF THEIR PROPOSALS TO  
THE ADDRESS INDICATED ON THE PROPOSAL COVER SHEET PRIOR TO  
THE DATE AND TIME SHOWN.  
PROPOSALS NOT SO DELIVERED MAY BE REJECTED.

BY:   
(signature)  
Mark G. Lawson, President  
(typed name/title of signer)  
DATE: January 20, 2025  
EMAIL: mlawson@markglawson.com

TELEPHONE NO.: (850) 591-5630 FAX NO.: (850) 807-2987



**MARK G. LAWSON, P.A.**

P.O. Box 14043  
Tallahassee, Florida 32317-4043  
Facsimile (850) 807-2987

Mark G. Lawson  
Board-Certified in City, County and Local Government Law  
Telephone: (850) 591-5630  
Email: [MLawson@MarkGLawson.com](mailto:MLawson@MarkGLawson.com)

A.J. Jim Spalla, Of Counsel  
Former General Counsel-Florida Dept. of Transportation  
Telephone: (850) 570-2445  
Email: [JSpalla@MarkGLawson.com](mailto:JSpalla@MarkGLawson.com)

Re: Proposal Schedule [as referenced in 1.3 PRICING]

Please understand the unit price of initial “immediate analysis and advice to City officials concerning funding of non-ad valorem assessments, including annual fire service availability funding” is set forth in our proposal at the at-risk or nominal amount of One Dollar (\$1.00). For purposes of clarity, we propose to provide our best, comprehensive, initial advice efforts in this regard, simply for a nominal charge. This is because this working group does not typically charge prospective clients to educate and explain the Simplified Approach™. We will charge to implement that advice, only “if the City requests and so directs in writing based upon a work order developed as a result of a response to this RFP.”

This working group of professionals is prepared to promptly explain and share our knowledge, analysis and advice within the City’s expressed parameters outlined in 3.1 OVERVIEW OF THIS RFP AND SCOPE OF SERVICES. We take this at-risk approach so City management and elected officials can see and become comfortable with understanding (1) the likely annual fire service assessment non-ad valorem revenue yield to your City for budget purposes initially, and in the future, (2) the likely rates, fees and charges to be imposed on any assessed parcel, (3) the timing, sequence and tasks involved, (4) the initial stand-up cost and annual costs to implement such a regime, and, most importantly (5) how the program is fashioned to efficiently achieve legal repose from the outset while legally paying for itself, ...all BEFORE we determine collegially with local government leadership that your community is a good fit for our services and *vice versa*. This response is predicated upon our demonstrated and positive experience with other clients upon successfully employing the Simplified Fire™ approach.

Thank you for your review of our submittal which in summary shares and “outline[s] a detailed path, timeline” and “means to implement” the Simplified Approach “alternatives or strategies” “swiftly” to “change all assessed property owners to find as much as \$5 million of an upcoming fiscal year budget.” The forgoing language within “quotation marks” is from the text of 3.0 PURPOSE STATEMENT or 3.1 OVERVIEW OF THIS RFP AND THE SCOPE OF SERVICES and has served to guide our efforts.



*January 2025 - Mark G. Lawson, P.A. (MGLPA), in association with independent business affiliates or persons, including Dr. Owen M. Beitsch and GAI, Dr. Frederick Bloetscher and PUMPS, Ennead LLC (Ennead), and David Taussig & Associates (DTA), (all collectively "assessment professionals") respectfully provide notice that this communication (and subsequent related communications) refers to and may be accompanied by proprietary and confidential trade secret information as defined in sections 688.002 and 812.081, Florida Statutes relating to what is described as Simplified Fire™ or the Simplified Approach™. This and other correspondence and the information and documentation derived from services which may be provided hereunder are not intended for free or public use. See Sepro Corp. v. Florida Dept. of Env'tl. Protection, 839 So. 2d 781, 785-87 (Fla. 1st DCA 2003).*

4929-5707-1889, v. 4



# **WRITTEN EVIDENCE OF AUTHORITY TO SUBMIT OFFERS**



**MARK G. LAWSON, P.A.**

*P.O. Box 14043  
Tallahassee, Florida 32317-4043  
Facsimile (850) 807-2987*

*Mark G. Lawson  
Board-Certified in City, County and Local Government Law  
Telephone: (850) 591-5630  
Email: [MLawson@MarkGLawson.com](mailto:MLawson@MarkGLawson.com)*

*A.J. Jim Spalla, Of Counsel  
Former General Counsel-Florida Dept. of Transportation  
Telephone: (850) 570-2445  
Email: [JSpalla@MarkGLawson.com](mailto:JSpalla@MarkGLawson.com)*

January 20, 2025

City of Kissimmee  
Finance Department 4th Floor  
Attn: Purchasing Division 101 Church Street Kissimmee, FL 34741

Re: CITY OF KISSIMMEE Request for Proposal number RFP2025-002 Non-ad Valorem Assessment Funding Advice and Service (the "RFP"); 1.1 PROPOSAL PREPARATION evidence of authority.

Greetings:

This writing supplies evidence (copies of 4 letters or emails) confirming my authority to make and submit this proposal submittal and offers associated with the above RFP.

All of the persons or parties involved with this response have shared such authority by email, with true and complete copies of each email attached as evidence of such authority as required by General Requirements: 1.1 PROPOSAL PREPARATION of the RFP.

This correspondence has been signed manually.

Sincerely,

  
Mark G. Lawson

cc: Dr. Owen Beitsch/GAI, Kelly Wright/DTA, Erin Pomeroy/ Ennead, Dr. Frederick Bloetscher/PUMPS



**From:** Owen Beitsch <o.beitsch@gaiconsultants.com>  
**Sent:** Monday, January 13, 2025 12:08 PM  
**To:** Cathy Cavallaro; Mark Lawson  
**Subject:** City of Kissimmee Assessment Services

Re: City of Kissimmee REQUEST FOR PROPOSAL RFP2025-002 Non-ad Valorem Assessment Funding Advice and Services (the "RFP), evidence of MGLPA authority to include the undersigned

Mark,

It is understood that the General Requirements, 1.1 PROPOSAL PREPARATION in the above captioned RFP, requires evidence you or MGLPA are authorized to respond and include me/us or make offers involving me/us. I/we have reviewed the Proposal which includes me/us, and a copy of this email may be appended to the response to evidence your authority to make such offers in the Simplified Approach™ working group's response to the RFP.



**Owen Beitsch, PhD, FAICP, CRE**

Senior Director, Economic and Real Estate Advisory Services  
618 E. South Street, Suite 700  
Orlando, Florida 32801  
T 407.423.8398  
D 321.319.3131  
M 407.808.5686  
E [o.beitsch@gaiconsultants.com](mailto:o.beitsch@gaiconsultants.com)

[Facebook](#) | [LinkedIn](#) | [Twitter](#) | [YouTube](#) | [News & Insights](#)

*A GAI Consultants, Inc. Service Group*

CONFIDENTIALITY NOTICE: This communication contains confidential information belonging to the sender and may be legally privileged. This communication is solely for the use of its intended recipient. If you are not the intended recipient, inform the sender of the error and remove this email from your system. If this transmission includes any technical information, design data, and/or recommendations, they are provided only as a matter of convenience and may not be used for final design and/or construction.

# Public Utility Management & Planning Services Inc.

P.O. Box 221890  
Hollywood, FL 33022-1890

Telephone (239) 250-2423  
Facsimile (954) 581-5076

Frederick Bloetscher, Ph.D., P.E.  
e-mail: [h2o\\_man@bellsouth.net](mailto:h2o_man@bellsouth.net)

January 15, 2025

**MARK G. LAWSON, P.A.**

Post Office Box 14043  
Tallahassee, Florida 32317-4043

Re: City of Kissimmee REQUEST FOR PROPOSAL RFP2025-002 Non-ad Valorem  
Assessment Funding Advice and Services (the "RFP), evidence of MGLPA authority to include  
the undersigned

Mark,

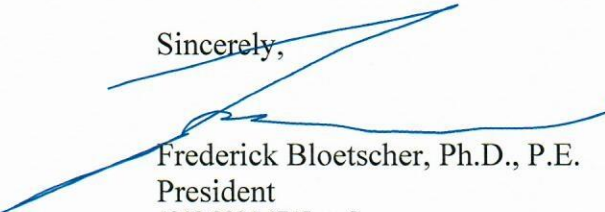
It is understood that General Requirements:

1.1 PROPOSAL PREPARATION in the RFP requires evidence you or MGLPA are authorized  
to respond and include me/us or make offers involving me/us.

I/we have reviewed the Proposal which includes me/us, and a copy of this email may be  
appended to the response to evidence your authority to make such offers in the Simplified  
Approach™ working group's response to the RFP.

Should you have any questions, please let me know.

Sincerely,



Frederick Bloetscher, Ph.D., P.E.  
President  
4910-3204-1745, v. 2

BATES 007





**Ennead LLC**  
1504 Copperfield Cir  
Tallahassee, Florida 32312  
Telephone (850) 980-1011  
[erin.pomeroy@ennead-data.com](mailto:erin.pomeroy@ennead-data.com)

**Funding Solutions Through Web-based Applications**

Mark G. Lawson, P.A.  
Post Office Box 14043  
Tallahassee, Florida 32317-4043

Re: Authority for MGLPA to submit proposal to City of Kissimmee

Dear Mark,

It is understood that General Requirements: 1.1 PROPOSAL PREPARATION in the RFP requires evidence you or MGLPA are authorized to respond and include me or make offers involving me. I have reviewed the Proposal which includes me, and a copy of this email may be appended to the response to evidence your authority to make such offers in the Simplified Approach™ working group's response to the RFP.

Sincerely,

Erin Pomeroy  
President  
4896-4531-0738, v. 1

BATES 008



www.FinanceDTA.com

2202 N. West Shore Blvd., Suite 200  
Tampa, FL 33607

January 13, 2025

Mr. Mark Lawson, P.A.  
Post Office Box 14043  
Tallahassee, FL 32317  
Work: (850) 591-5630  
Fax: (850) 807-2987  
E-mail: [MLawson@MarkGLawson.com](mailto:MLawson@MarkGLawson.com)

**Subject: City of Kissimmee REQUEST FOR PROPOSAL RFP2025-002 Non-Ad Valorem  
Assessment Funding Advice and Services (the "RFP"), Evidence of MGLPA  
Authority to Include the Undersigned**

Dear Mr. Lawson:

It is understood that General Requirements: 1.1 PROPOSAL PREPARATION in the RFP requires evidence you or MGLPA are authorized to respond and include us or make offers involving us. We have reviewed the Proposal which includes us, and a copy of this e-mail may be appended to the response to evidence your authority to make such offers in the Simplified Approach™ working group's response to the RFP.

Should you have any questions or concerns, please contact me at (800) 969-4DTA.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelly Wright", is written over a light blue horizontal line.

Kelly Wright  
Chief Executive Officer  
DTA  
[Kelly@FinanceDTA.com](mailto:Kelly@FinanceDTA.com)



# **ADDRESSING BUSINESS TAX RECIEPTS**

**2.8 FEES AND LICENSURE COST:** This bid requires the following fees/licensure; proof of a valid Business Tax Receipt from the jurisdiction of the bidder's place of business.

**2.11 FEES AND LICENSURE COST:** This bid requires the following fees/licensure; proof of a valid Business Tax Receipt from the jurisdiction of the bidder's place of business.

Attached:

Mark G. Lawson, P.A.  
Florida Annual Report 2025  
Business Tax Licenses not required by Leon County and City of Tallahassee.

Dr. Owen Beitsch/GAI Consultants  
Business Tax Receipts: Orange County and City of Orlando

Dr. Frederick Bloetscher / PUMPS, Inc  
Business Tax Receipts: Broward County and City of Plantation

Ennead LLC  
Business Tax Licenses not required by Leon County and City of Tallahassee.

DTA  
Business Tax Receipts: Hillsborough County and City of Tampa



**2025 FLORIDA PROFIT CORPORATION ANNUAL REPORT**

DOCUMENT# P13000047206

**Entity Name:** MARK G. LAWSON, P.A.

**Current Principal Place of Business:**

4067 KILMARTIN DRIVE  
TALLAHASSEE, FL 32309

**Current Mailing Address:**

P.O. BOX 14043  
TALLAHASSEE, FL 32317-4043 US

**FEI Number:** 46-2886566

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

LAWSON, MARK G  
4067 KILMARTIN DRIVE  
TALLAHASSEE, FL 32309 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:**

\_\_\_\_\_  
Electronic Signature of Registered Agent

\_\_\_\_\_  
Date

**Officer/Director Detail :**

Title D  
Name LAWSON, MARK G  
Address 4067 KILMARTIN DRIVE  
City-State-Zip: TALLAHASSEE FL 32309

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

**SIGNATURE:** MARK G. LAWSON

**DIRECTOR**

**01/14/2025**

\_\_\_\_\_  
Electronic Signature of Signing Officer/Director Detail

\_\_\_\_\_  
Date

**BATES 012**

2024      EXPIRES      9/30/2025      5000-0973592  
5000 BUSINESS OFFICE      \$50.00      50 EMPLOYEES

TOTAL TAX      \$50.00  
PREVIOUSLY PAID      \$50.00  
TOTAL DUE      \$0.00

DEJIDAS GARY - PRESIDENT

GAI CONSULTANTS INC  
DEJIDAS GARY  
618 E SOUTH ST #700  
ORLANDO FL 32801

618 E SOUTH ST #700  
A - ORLANDO, 32801

PAID: \$50.00 0098-01183029 9/10/2024

**Tax Collector Scott Randolph****Local Business Tax Receipt****Orange County, Florida**

This local Business Tax Receipt is in addition to and not in lieu of any other tax required by law or municipal ordinance. Businesses are subject to regulation of zoning, health and other lawful authorities. This receipt is valid from October 1 through September 30 of receipt year. **Delinquent penalty is added October 1.**

2024      EXPIRES      9/30/2025      5000-0973592  
5000 BUSINESS OFFICE      \$50.00      50 EMPLOYEES

TOTAL TAX      \$50.00  
PREVIOUSLY PAID      \$50.00  
TOTAL DUE      \$0.00



DEJIDAS GARY - PRESIDENT

GAI CONSULTANTS INC  
DEJIDAS GARY  
618 E SOUTH ST #700  
ORLANDO FL 32801

618 E SOUTH ST #700  
A - ORLANDO, 32801

PAID: \$50.00 0098-01183029 9/10/2024

This receipt is official when validated by the Tax Collector.

Orange County Code requires this local Business Tax Receipt to be displayed conspicuously at the place of business in public view. It is subject to inspection by all duly authorized officers of the County.



2024 - 2025



**Local Business Tax Receipt**

(Formerly known as "Business License "  
changed per state law HB1269-2006)

**Business Name**

GAI CONSULTANTS INC  
618 E SOUTH ST SUITE 700  
ORLANDO, FL 32801

**Business Owner**

GAI CONSULTANTS INC

**Business Location**

618 E SOUTH ST 7TH FLOOR  
ORLANDO, FL

**NOTICE**-THIS TAX RECEIPT ONLY EVIDENCES  
PAYMENT OF THE LOCAL BUSINESS TAX PURSUANT  
TO CH.205, FLORIDA STATUTES. IT DOES NOT PERMIT  
THE HOLDER TO OPERATE IN VIOLATION OF ANY CITY,  
STATE, OR FEDERAL LAW. CITY PERMITTING MUST BE  
NOTIFIED OF ANY MATERIAL CHANGE TO THE  
INFORMATION FOUND HEREIN BELOW. THIS RECEIPT  
DOES NOT CONSTITUTE AN ENDORSEMENT OR  
APPROVAL OF THE HOLDER'S SKILL OR  
COMPETENCY.

**Case Number:** BUS0000709-004

**Issued Date:** 09/11/2024

**Expiration Date:** 09/30/2025

**Business type(s):**

Description	Year
PROFES 8011 PROFES FIRM/OFFICE	2025



Local Business Tax Receipt  
City Hall, 400 South Orange Avenue, First Floor  
Post Office Box 4990  
Orlando, Florida 32802-4990

Phone: 407.246.2204 Fax: 407.246.3420

Email: [businesstax@orlando.gov](mailto:businesstax@orlando.gov)

Prompt! Interactive Voice Response System: 407.246.4444  
Visit our website: [orlando.gov/permits](http://orlando.gov/permits)

BATES 014



# BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-357-4829  
VALID OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

**Business Name:** PUBLIC UTILITY MANAGEMENT AND  
PLANNING SERVICES INC

**Receipt #:** 315-576  
**Business Type:** ENGINEER (ENGINEERING COMPANY)

**Owner Name:** PE FREDERICK BLOETSCHER

**Business Opened:** 05/24/2005

**Business Location:** 860 N FIG TREE LN  
DANIA BEACH

**State/County/Cert/Reg:** PE42335

**Business Phone:** 954-925-3492

**Exemption Code:**

Rooms

Seats

Employees  
1

Machines

Professionals

For Vending Business Only						
Number of Machines:			Vending Type:			
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	0.00	0.00	0.00	30.00

Receipt Fee 30.00  
Packing/Processing/Canning Employees 0.00

**THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS**

**THIS BECOMES A TAX RECEIPT**

**WHEN VALIDATED**

This tax is levied for the privilege of doing business within Broward County and is non-regulatory in nature. You must meet all County and/or Municipality planning and zoning requirements. This Business Tax Receipt must be transferred when the business is sold, business name has changed or you have moved the business location. This receipt does not indicate that the business is legal or that it is in compliance with State or local laws and regulations.

**Mailing Address:**

PE FREDERICK BLOETSCHER  
P O BOX 221890  
HOLLYWOOD, FL 33022-1890

**Receipt #** 13B-23-00002265  
**Paid** 08/19/2024 30.00

**2024 - 2025**



## City of Plantation LOCAL BUSINESS TAX CERTIFICATE

**Certificate #:** 191481

**Account #:** OC13-0169

**Valid from** 10/01/2023 **to** 09/30/2024

**Classification:** (20)o

Professional - Engineer/Surveyor

**THIS CERTIFICATE MUST BE  
CONSPICUOUSLY DISPLAYED**

**Business Name & Address:**

BLOETSCHER, P.E., FREDERICK  
860 N. FIG TREE LANE  
PLANTATION FL 33317

**NOTICE:**

If Business is sold this Certificate must be transferred within 10 days or it becomes null and void.

REN23-01117 • Paid: 08/21/2023 • \$136.50

**BATES 015**



**2024 - 2025 HILLSBOROUGH COUNTY BUSINESS TAX RECEIPT**  
OCC. CODE  
280.000185 PLANNING CONSULTANT

**EXPIRES SEPTEMBER 30, 2025**

ACCOUNT NO.
67123
RENEWAL

44	Employees	Receipt Fee	150.00
		Hazardous Waste Surcharge	0.00
		Law Library Fee	0.00

**BUSINESS** DAVID TAUSSIG AND ASSOCIATES INC  
2202 N WEST SHORE BL STE 200  
TAMPA, FL 33607

**2024 - 2025**

**NAME** DAVID TAUSSIG AND ASSOCIATES INC  
18201 VON KARMAN AVENUE, SUITE 220  
**MAILING** IRVINE, CA 92612  
**ADDRESS**

Paid 23-0-522180  
07/01/2024 150.00

**BUSINESS TAX RECEIPT**

NANCY C MILLAN, TAX COLLECTOR  
813-635-5200

HAS HEREBY PAID A PRIVILEGE TAX TO ENGAGE  
IN BUSINESS, PROFESSION, OR OCCUPATION SPECIFIED HEREON

THIS BECOMES A TAX RECEIPT WHEN VALIDATED.





# **DRUG FREE WORK PLACE**

## IDENTICAL TIE PROPOSALS

Preference shall be given to businesses with drug-free workplace programs. Whenever two or more proposals, which are equal with respect to price quality and service are received by the state or by any political subdivision for the procurement of commodities or contractual services, a proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie proposals will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

- 1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- 2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs and the penalties that may be imposed upon employees for drug abuse violations.
- 3) Give each employee engaged in providing the commodities or contractual services that are under proposal a copy of the statement specified in subsection (1).
- 4) In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state for a violation occurring in the workplace no later than 5 days after such conviction.
- 5) Impose a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program, if such is available in the employee's community by any employee who is so convicted.
- 6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

  
Vendor's Signature



**From:** Owen Beitsch <o.beitsch@gaiconsultants.com>  
**Sent:** Wednesday, January 15, 2025 1:17 PM  
**To:** Cathy Cavallaro; ombeitsch@gmail.com; Kelly@financedta.com; erin.pomeroy@enned-data.com; h2oman@bellsouth.net  
**Cc:** Mark Lawson  
**Subject:** RE: Klssimmee RFP, page 13

We are a drug free workplace



**Owen Beitsch, PhD, FAICP, CRE**  
Senior Director, Economic and Real Estate Advisory Services  
618 E. South Street, Suite 700  
Orlando, Florida 32801  
T 407.423.8398  
D 321.319.3131  
M 407.808.5686  
E [o.beitsch@gaiconsultants.com](mailto:o.beitsch@gaiconsultants.com)

[Facebook](#) | [LinkedIn](#) | [Twitter](#) | [YouTube](#) | [News & Insights](#)

*A GAI Consultants, Inc. Service Group*

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---

**From:** Cathy Cavallaro <ccavallaro@markglawson.com>  
**Sent:** Wednesday, January 15, 2025 12:59 PM  
**To:** Owen Beitsch <o.beitsch@gaiconsultants.com>; ombeitsch@gmail.com; Kelly@financedta.com; erin.pomeroy@enned-data.com; h2oman@bellsouth.net  
**Cc:** Mark Lawson <mlawson@markglawson.com>  
**Subject:** Klssimmee RFP, page 13  
**Importance:** High

**EXERCISE CAUTION: This is an External Email Message!**

**\*\*Think before clicking on links, opening attachments, or responding\*\***

All,

Can each of you reply to this email and indicate that:

1. Mark has checked with you regarding the terms on page 13 attached, and
2. that your business complies with these terms?

My apologies for sending piecemeal requests for information. I was hoping to avoid that.

Cathy

**Catherine Lawson**  
Office Administrator  
(850) 545-3269

**MARK G. LAWSON, P.A.**  
(850) 591-5630  
(850) 807-2987 (facsimile)  
Post Office Box 14043  
Tallahassee, Florida 32317-4043

TAX ADVICE DISCLOSURE: To ensure compliance with requirements imposed by the Internal Revenue Service under Circular 230, please be informed that any U.S. federal tax advice contained in this communication (including any attachments), unless otherwise specifically stated, was not intended or written to be used, and cannot be used, for the purpose of (1) avoiding penalties under the Internal Revenue Code or (2) promoting, marketing or recommending to another party any matters addressed herein.

NOTICE TO RECIPIENT: This e-mail message is intended only for the individual or entity to which it is addressed and may contain confidential information and/or attachments that are legally privileged. If you are not the intended recipient, any review, use, dissemination, distribution or copying of this e-mail is strictly prohibited. If you have received this e-mail in error, please notify the sender immediately by return e-mail or by telephone and delete this message. Please note that if this e-mail contains a forwarded message, an attachment, or is in reply to a prior message, some or all of the contents of this message may not have been produced by the sender.

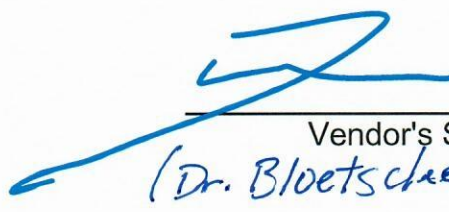


## IDENTICAL TIE PROPOSALS

Preference shall be given to businesses with drug-free workplace programs. Whenever two or more proposals, which are equal with respect to price quality and service are received by the state or by any political subdivision for the procurement of commodities or contractual services, a proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie proposals will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

- 1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- 2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs and the penalties that may be imposed upon employees for drug abuse violations.
- 3) Give each employee engaged in providing the commodities or contractual services that are under proposal a copy of the statement specified in subsection (1).
- 4) In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state for a violation occurring in the workplace no later than 5 days after such conviction.
- 5) Impose a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program, if such is available in the employee's community by any employee who is so convicted.
- 6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

  
\_\_\_\_\_  
Vendor's Signature  
(Dr. Bloetscher/ PUMPS)



**From:** Erin Pomeroy <erin.pomeroy@ennead-data.com>  
**Sent:** Wednesday, January 15, 2025 1:41 PM  
**To:** Cathy Cavallaro  
**Cc:** o.beitsch@gaiconsultants.com; ombeitsch@gmail.com; kelly@financedta.com; h2oman@bellsouth.net; Mark Lawson  
**Subject:** Re: Klssimmee RFP, page 13

Ennead is a drug free workplace as well, and I have read and reviewed and agree to the terms.

Sent from my iPhone

On Jan 15, 2025, at 12:58 PM, Cathy Cavallaro <ccavallaro@markglawson.com> wrote:

All,

Can each of you reply to this email and indicate that:

1. Mark has checked with you regarding the terms on page 13 attached, and
2. that your business complies with these terms?

My apologies for sending piecemeal requests for information. I was hoping to avoid that.

Cathy

**Catherine Lawson**  
Office Administrator  
(850) 545-3269

**MARK G. LAWSON, P.A.**  
(850) 591-5630  
(850) 807-2987 (facsimile)  
Post Office Box 14043  
Tallahassee, Florida 32317-4043

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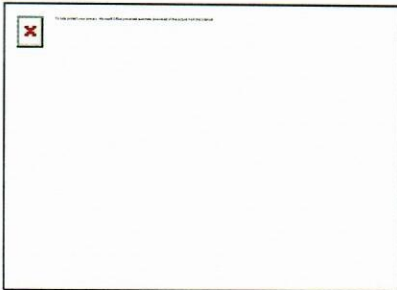
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**From:** Kelly Wright <kelly@financedta.com>  
**Sent:** Wednesday, January 15, 2025 4:41 PM  
**To:** Cathy Cavallaro; o.beitsch@gaiconsultants.com; ombeitsch@gmail.com; erin.pomeroy@enneed-data.com; h2oman@bellsouth.net  
**Cc:** Mark Lawson  
**Subject:** Re: Klssimmee RFP, page 13

We have reviewed the terms on Page 13 and can confirm that DTA is a drug-free workplace.

Kindest regards,  
Kelly

**Kelly Wright**  
**Chief Executive Officer**



P: 800-969-4DTA  
M: 949-456-6435  
18201 Von Karman Ave., Suite 220  
Irvine, CA 92612  
[kelly@financedta.com](mailto:kelly@financedta.com)



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**From:** Cathy Cavallaro <ccavallaro@markglawson.com>  
**Sent:** Wednesday, January 15, 2025 9:58 AM  
**To:** o.beitsch@gaiconsultants.com <o.beitsch@gaiconsultants.com>; ombeitsch@gmail.com <ombeitsch@gmail.com>; Kelly Wright <kelly@financedta.com>; erin.pomeroy@enneed-data.com <erin.pomeroy@enneed-data.com>; h2oman@bellsouth.net <h2oman@bellsouth.net>  
**Cc:** Mark Lawson <mlawson@markglawson.com>  
**Subject:** Klssimmee RFP, page 13

All,

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1. Mark has checked with you regarding the terms on page 13 attached, and



2. that your business complies with these terms?

My apologies for sending piecemeal requests for information. I was hoping to avoid that.

Cathy

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# RESUMES



Mark G. Lawson, Attorney at Law  
Board-Certified in City, County and Local Government Law  
Email: [mlawson@markglawson.com](mailto:mlawson@markglawson.com) Phone: (850) 591-5630 Fax: 850) 807-2987

#### EDUCATION:

Indiana University (B.S. School of Public and Environmental Affairs, 1977),  
Bloomington, Indiana

Stetson University, College of Law (Juris Doctor *with honors*, 1988),  
St. Petersburg, Florida, 1985-1988. Admitted to The Florida Bar in 1988.

#### PROFESSION:

President, Mark G. Lawson, P.A.: 2013 to present.

Bryant Miller Olive, P.A.: 1999 to 2013; Chair of State and Local Government  
Practice, (former) Member of Compensation Committee, Member of Board of  
Directors.

Nabors, Giblin & Nickerson, P.A.: 1991-1999; Head of Public Utilities Practice.

General Counsel for Collier County Water-Sewer

District and Collier County Utilities Division as Assistant Collier County Attorney,  
Naples, Florida, 1988-1991.

Executive Vice President, Midwest Title Guarantee Company of Florida, Naples,  
Florida, 1979-1987

#### LOCAL GOVERNMENT REPRESENTATION:

Among other things, Mr. Lawson's practice focuses on matters of public finance and the development of special revenue programs to deliver essential services and capital infrastructure. He has significant experience in structuring the acquisition of water and sewer utilities for local government, complex community redevelopment initiatives, non-ad valorem assessments and numerous public/private partnerships. Mr. Lawson has an excellent working knowledge of governance alternatives and revenue sources available to Florida local governments.

#### NON-AD VALOREM ASSESSMENT EXPERIENCE:

Mr. Lawson presents rich subject matter involvement, experience, and innovation in the use, implementation, and judicial review of special assessment law in Florida.

His assessment experience involves numerous favorable judicial determinations involving citizen challenge to his assessment work while practicing as a shareholder with the Nabors, Giblin & Nickerson firm, including *Harris v. Wilson*, 693 So.2d 945 (Fla. 1992), *Sarasota County v. Sarasota Church of Christ*, 667 So. 2d 180 (Fla. 1995), *Lake County v. Water Oak Mgmt. Corp.*, 695 So. 2d 667 (Fla. 1997), *City of Winter Springs v. State*, 776 So. 2d 343 (Fla. 2002). While with the



Nabors firm he was involved as the responsible attorney in developing fire protection assessments in more than 15 Florida communities.

Upon moving to Bryant Miller Olive, Mr. Lawson was a chair of the state and local government practice for over 13 years. There, instead of waiting for challenges, he worked with clients to remove threats or uncertainty involving the use of revenue streams, including the careful and innovative use of special assessments, tax increment, capital extension fees, and transfer of title fees, which might involve political or legal controversy. By doing so, he was able to lower risk and potential political and legal costs for clients before the governmental clients relied on such revenues. Such a strategic approach allows local governments to avoid the threat of refund and policy fallout concerns, thus giving more confidence to local decision-makers that their funding and budgeting decisions will not be legally threatened or overturned.

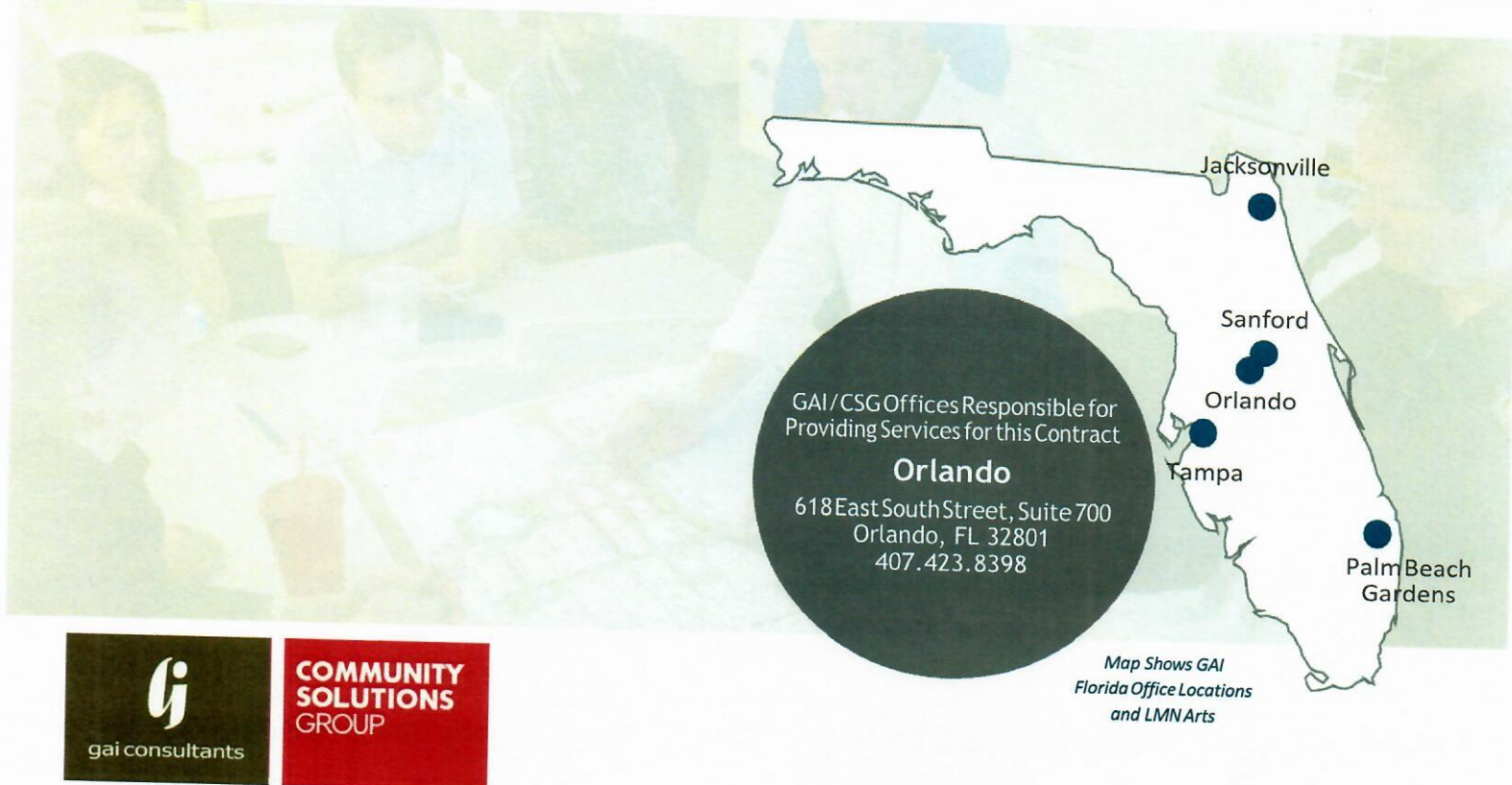
Since 2000 he has collaborated with several consulting concerns, most notable Dr. Owen Beitsch, formerly of Real Estate Research Consultants and now GAI Consultants, and Dr. Frederick Bloetscher a renowned Florida P.E. and associate dean at Florida Atlantic University. He also has significant experience working with Ennead LLC (since 2003) and DTA (since 2020) who present as public finance and data consultant experts to focus on unique service availability concepts for funding fire protection, stormwater management and other capital improvement and essential service funding by local governments in Florida. He was the lead attorney in all aspects of project work and successful judicial validation for all of his former firm's involvement with fire assessment programs, including the cities of Brooksville, St. Petersburg, and Springfield. Each program was approved by the Circuit Court without appeal and is final. Since 2013 he has continued this successful practice approach similarly representing City of Haines City, City of Palatka, City of Panama City Beach, Lehigh Acres Fire Control and Rescue District, City of Panama City, and the Haines City Water Control District.

In concert with these approved consultants, the concept of Simplified Fire™ or Simplified Approach™ was developed. These comprehensive, multi-disciplined approaches carefully combine the use of superior non-legal expertise as an expense in an expedited litigation paradigm, which protects local government treasuries, and insulates local government officials from political challenge and the financial and political risk of an unsuccessful program. The approach uniquely is partially at-risk or contingent upon success once a careful executive summary explanation is provided and highly accurate proposed rates and funding targets acceptable to local government management are shared with decision makers and approved in a public setting. The body of work is extraordinarily open and transparent to affected property owners, swift, and can be begun, implemented, and judicially validated (including the appeal period required by law) at any time throughout the year-typically all within a 90 to 120 day time frame. The annual service involving Mr. Lawson and the foregoing consulting group is year-round from December preceding the subject fiscal year of assessment through July of the fiscal year of implementation. Typically, done in all subsequent years after stand-up for less than the comparable cost of a full-time employee.



PROFESSIONAL, FAMILY, CIVIC AND SOCIAL AFFILIATIONS:

Member, The Florida Bar, Board Certified in City, County and Local Government Law; former Member, United States District Court for Middle District of Florida; formerly recognized simultaneously as a Certified Land Title Searcher (C.L.S.) and certified Land Title Closer (C.L.S.) by the Fla. Land Title Assn.; former member of the Coastal Area Planning Commission and Collier County Planning Agency; rated for several years as a Super Lawyer by peers; scrupulously and successfully managed a family office on behalf of, and for the benefit of his family and that of his mother and sister, since the sale and merger of the Farmer Loan & Trust Co. in 1991; Member, Faith Presbyterian Church, Tallahassee; Life Member Indiana University Alumni Association; Husband, Father; USGA handicap index current.



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THE LINKAGE OF DESIGN, ENGINEERING, PLANNING, ECONOMICS, AND  
ENVIRONMENT IS WHAT SETS US APART AND ALLOWS US TO REALIZE OUR PASSION:  
WORKING WITH PARTNERS TO CREATE COMMUNITY

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*Transforming ideas into reality.* since 1958, GAI Consultants, Inc. (GAI) is an engineering, environmental, and planning consulting firm. Through growth, acquisition, and much success, GAI has 1000+ employees, serving our clients from 27 office locations throughout Florida and the United States. Our offices are organized to mobilize staff and services seamlessly.

**WHAT WE ARE.** As part of GAI, our specialized **Community Solutions Group (CSG)** practice combines with the broad knowledge of our engineering and environmental consulting firm to offer services in Landscape Architecture, Planning, Economics, and Management Consulting. CSG is our idea-driven, specially positioned team for landscape architecture, urban planning, redevelopment economics, and wayfinding/environmental graphics. We are committed to enhancing communities in ways that are practical, sustainable, and authentic to our clients' needs, while being politically aware, financially feasible, and aesthetically compelling.

Landscape Architecture + Design

Urban Analytics and Real Estate Consulting Wayfinding  
Planning and Design

Master Planning + Urban Design



**WHO WE ARE.** CSG is a unique team of landscape architects, urban designers, land use planners, public finance and economic development specialists, and public administrators who capture the full dimensions of strategy and solution. Committed to positioning communities for a sustainable future, we are recognized for delivering insightful, thorough, and technically sophisticated solutions. We embrace a philosophy that values the complex interrelation of people, place, and policy while considering a project's ability to positively impact its investors, community, and setting.

**WHAT WE DO.** Our work centers on finding resolution to place-based problems by implementing context-sensitive, sustainable solutions that are economically and fiscally beneficial and implementable. We engage diverse community groups to effect positive outcomes with shared benefits by integrating ideas. Consequently, our clients include governments, agencies, institutions, and developers who share an equal need to address complex and inter-related challenges. We work from planning to policy and concept to construction across the scales of region, city, and campus; neighborhood, street, and site.

## OUR SERVICES

### Economics + Real Estate Consulting

CSG's economic and real estate consulting services draw from the advising team's experience, education, and a culture that integrates allied disciplines to enhance the appropriate solutions. The firm's approach draws upon its knowledge of growth management techniques in many state settings, local regulatory constraints, infrastructure systems and design, public finance, awareness of the needs in the private marketplace, preferred land use forms, aesthetics, emerging trends in development, and the linkages among infrastructure, economic development as well as the character of the built environment. This knowledge enables our clients to choose critically between alternatives and implement a strategy or master plan that is flexible, cost effective, sustainable, and marketable—attributes sought by both our public and private clientele.

### Master Planning + Urban Design

CSG's master planning and urban design practice focuses on crafting plans that create livable places of lasting value for communities that require context-sensitive, sustainable solutions. We prioritize close collaboration with clients through an approach that emphasizes plans that reflect strong neighborhoods, livable transportation networks, interconnected park and open space systems, environmental sensitivity, and economic opportunities. Through work at the scale of city, neighborhood, and street, our plans create the framework for rich, interactive settings that bring people together in environments that facilitate meaningful experiences that enrich lives.

### Urban Analytics

The complexity of managing public and private resources requires moving beyond simple facts more than ever—The Urban Analytics team is a blend of highly experienced professionals that specialized in transforming data into insight. Ignoring fact-based management has also never been more risky. Making decisions in both public and private markets without analytics will either be lucky or wrong.

Our focus on meeting client needs maximizes opportunities by providing data-driven insights gained through analysis of a community's physical, social, and economic elements. The extensive use of data, statistical and quantitative analysis, and explanatory and predictive models is the foundation of fact-based management to drive decisions and actions.

### Landscape Architecture + Design

The Landscape Architecture Studio within CSG integrates an experienced team of professionals that strives to raise the standard of planning and design services to a new level with every project, producing sustainable, context-sensitive solutions that meet our clients' objectives. We listen to their concerns, their desires, and their needs; we gather a deep understanding of place and issues; we then deliver thoughtful and innovative solutions. The studio operates under a fundamental planning and design philosophy seeking to develop solutions that make a positive contribution to the economic and social values of a community or place. Whether the task is community master planning and place-making, streetscape and corridor design, sustainable stormwater strategies (LID), parks and open space design, or corporate and campus planning and design, we are committed to creating rich, diverse and sustainable places for people—beautiful works that allow people to connect to the environment and that respect the community's cultural, historical, and environmental heritage.

### Wayfinding Planning and Design + Environmental Graphics

Our Wayfinding practice prides itself on creating unique, seamless, and functional systems for complex environments. We build legible communities by creating effective systems with a clear developed strategy—which demands specialist knowledge. One size does not fit all in wayfinding, and before we start our design process, we define a number of standards that have become best practices. We take into account natural features and notable landmarks, the range of users, and the goals and aspirations of the client and key stakeholders. By studying why people behave the way they do, and how they understand their environment, we can provide information in the way those users naturally receive it—making wayfinding intuitive and enhancing the overall experience of locals and visitors.





**Laura Smith,**

**MPA, FRA, RA, Urban  
Analytics Director**

**ROLE:** Urban Analytics

**TOTAL YEARS OF EXPERIENCE:** 17

**EXPERTISE**

ArcGIS, Municipal Planning, Land  
Development Codes/Regulations, Data  
Analytics, Redevelopment Planning,  
Economic Development Strategies

**EDUCATION**

MPA, Public Administration (Pi Alpha Alpha),  
2008, University of South Florida

BA, Political Science, 2006, University of South  
Florida

**CERTIFICATIONS**

MURP, Urban and Regional Planning, 2015,  
University of Central Florida

FRA-RA, Designated Redevelopment  
Administrator

**AFFILIATIONS**

Lake County Planning & Zoning Board 2015 –  
Present

Florida Redevelopment Association (FRA) Board  
of Directors 2022 – Present

Florida Redevelopment Association (FRA)  
Academy: Certified Instructor 2021 - Present



Ms. Smith serves as Urban Analytics Director within GAI's Community Solutions Group (CSG), where she conducts and oversees the research and analysis of market, economic, and demographic data; commercial, industrial, and multifamily performance indicators; census data; and employment statistics for various products of the firm. Ms. Smith served as a professional municipal planner for 6 years, expanding her expertise to include writing and updating land development codes, development plan reviews, comprehensive plan rewrites and updates, Evaluation and Appraisal Reports (EAR), Community Redevelopment Agency (CRA) Findings of Necessity (FON) and CRA Redevelopment Plans.

Ms. Smith is a graduate of University of South Florida, with an MPA in Public Administration and a BA in Political Science. She also earned her master's certificate in Urban and Regional Planning from the University of Central Florida. She currently serves on the Planning and Zoning Board of Lake County, Florida as well as the Board of Directors of the Florida Redevelopment Association.

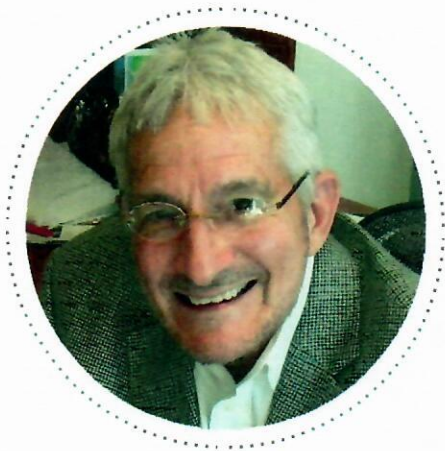
#### SELECTED EXPERIENCE IN FISCAL AND REVENUE RELATED MATTERS

- ③ **Austin Tindall Economic Impact Analysis, Osceola County, Florida.** Project Manager and Lead Analyst responsible for producing an Economic and Fiscal Impact Analysis for the expansion of Austin-Tindall Park, one of Central Florida's largest multi-purpose sports complexes within Osceola County.
- ③ **New Smyrna Beach Fiscal Impact Analysis, New Smyrna Beach, Florida.** Lead Analyst responsible for data collection and analysis related to the potential fiscal impact of developing several defined areas within the City.
- ③ **Villages at Town Center**

**Economic and Fiscal Impact Analysis, St. Johns County, Florida.** Project Manager and Senior Analyst in charge of data collection and analysis to estimate quantifiable economic and fiscal impacts stemming from a proposed development program encompassing residential, retail, office, and entertainment uses.

- ③ **Trail Network Economic and Fiscal Impact Analysis, Osceola County, Florida.** Project Manager and Lead Analyst in charge of data analytics including forecasting, modeling, and estimating economic and fiscal impacts stemming from trail activity under various assumed conditions or scenarios reflecting visitor expenditures, trails of different lengths, and the experience reported at other trails.
- ③ **Sports Complex Economic and Fiscal Impact Analysis, Osceola County, Florida.** Project Manager and Lead Analyst in charge of data analytics for estimating the economic and fiscal impacts stemming from sports complex activity under various assumed conditions or scenarios to determine how an enhanced sports complex might fit into Osceola County's recreational context and what positive impacts and benefits may result.
- ③ **Beachwalk PIF Revenue Study, St. Johns County, Florida.** Project Manager and Lead Analyst in charge of data analytics, forecasting, and modeling of future taxable sales activity generated from retail, restaurant, hospitality, and entertainment uses subject to a 0.5% Public Infrastructure Fee (PIF) recorded against the property to estimate timing of PIF termination following repayment of various infrastructure and improvement costs associated with the project's development.
- ③ **Meadowbrook Park Bond Revenue Study, City of Prairie Village, Kansas.** Project Manager and Senior Analyst in charge of data analytics related to forecasting and modeling of potential ad valorem property tax revenues related to a proposed mixed use project comprised of hotel, for-sale and for-rent housing products, and senior housing units.
- ③ **MidCities Special Revenue Bonds, MidCities Metropolitan District No. 2, Broomfield, Colorado.** Senior Analyst responsible for data collection and analysis of the current, ongoing, and planned development activities associated with the MidCities Metropolitan District in Broomfield, Colorado, to estimate Property and Sales Tax Revenues for Revenue Bonds





## Owen Beitsch,

PhD, FAICP, CRE, Senior  
Director

**ROLE:** Market/Economic Analysis,  
Feasibility Studies

**TOTAL YEARS OF EXPERIENCE:** 42

### EXPERTISE

Affordable Housing, Redevelopment  
Planning, Public Finance, Economic Analysis,  
Market Analysis, Developer Negotiations,  
Public-Private Partnerships

### EDUCATION

PhD, Public Affairs, University of Central Florida  
Masters of Urban and Regional Planning (MURP),  
Florida State University

### LICENSES/REGISTRATIONS

Fellow, American Institute of Certified Planners  
(AICP)

Counselor of Real Estate (CRE)

Real Estate License: FL, #SL595584

### CERTIFICATIONS

Certified Trainer, Florida Redevelopment  
Academy

### AFFILIATIONS

Affordable Housing Work Group, Florida Chapter  
of the American Planning Association

American Institute of Certified Planners

Associate Editor, Real Estate Issues

Mayor's Housing Advisory Panel, City of Orlando

Orlando Housing Authority, Commissioner

Orlando Neighborhood Improvement  
Corporation, Chairman

Palm Beach Economic Council Housing Task  
Force

The City of Winter Park, Florida, Economic  
Advisory Board

Dr. Beitsch is presently the Senior Director, Economic and Real Estate Advisory Services, for Community Solutions Group (CSG), GAI Consultants' in-house consulting practice that strategically integrates design, planning, and economics.

Dr. Beitsch's professional interests align with several community and organizational activities. He held a leadership role in the Tampa Downtown Partnership before moving to Orlando, where he became a founding member of the Orlando Neighborhood Improvement Corporation (ONIC). He subsequently served as the organization's chairman for 4 years, then later joined the Orlando Housing Authority, serving on the Board of Commissioners for 8 years. As a resident of Winter Park, Florida, Dr. Beitsch served as assistant chair of the City's Economic Advisory Board, as well as a member of the Planning and Zoning Board; during this time, he also served on other ad hoc committees exploring policy issues for both Orlando and Winter Park. Dr. Beitsch is currently the elected chair of the Xentury City Community Development District, which oversees a major tourist area proximate to Disney World.

### SELECTED EXPERIENCE IN FISCAL AND REVENUE RELATED MATTERS

- ③ **Palm Beach International Airport, West Palm Beach, Florida.** Lead Economist. Project included complete land use studies for acquisitions at Palm Beach International Airport.
- ③ **University of Central Florida (UCF) Downtown Campus, Orlando, Florida.** Economic Impact Analysis supporting initial business plan for major expansion of urban academic institution.
- ③ **Orlando Naval Training Center, Baldwin Park, Orlando, Florida.** Economic Analyst as part of the multidisciplinary consultant team headed by GAI staff. The scope of services included appraisals of all the base properties; estimating the needs for new or enhanced infrastructure; identifying the character and costs for new roadways; estimating the costs to demolish unusable buildings or infrastructure; preparing phasing plans and financial pro formas; and determining the project's impact on the City's services costs and revenues
- ③ **Orlando Neighborhood Improvement Corporation (ONIC), Orlando, Florida.** Lead Economist. In conjunction with ONIC, GAI's CSG helped secure the sale and conversion of several hundred units of military housing for private use. At the time, this project represented the state's largest redevelopment initiative focused exclusively on housing.
- ③ **Housing Market Analysis, Quest, Inc., Orlando, Florida.** Principal-in-Charge responsible for overseeing data collection and analysis. GAI's CSG evaluated the potential for operation and ownership of a proposed apartment complex targeted toward developmentally.
- ③ **Financial/Market Assessment, Orange Blossom Trail Development Board, Orlando, Florida.** Lead Economist overseeing data collection and analysis. CSG estimated supportable levels of development for various land uses along the 8-mile segment of the Orange Blossom Trail (OBT) corridor, which is the focus of OBTNext.
- ③ **Osceola County Developer Solicitation and Implementation, Kissimmee, Florida.** Lead Real Estate Advisor. Staff are working with the County to finalize terms of development, including execution of a ground lease, that would support the construction of multiple hotels serving Osceola Heritage Park and other nearby concentrations of workforce activity.
- ③ **SR 429 Land Use + Economic Development Study, Cities of Ocoee and Winter Garden, Florida.** Lead Economist for areawide master plan that involved the creation of urban development visions for key sites that can be used to articulate opportunities, explore land use options, and ultimately promote the potential of the area. The visions are supported by concepts for land use and circulation patterns intended to promote improved value, efficient delivery of services, and the ability to capitalize on the unique resources the two communities share.





## CURRICULUM VITAE

FREDERICK BLOETSCHER, Ph.D., P.E.

P.O. Box 220265  
Hollywood, FL 33022-0265  
(239) 250-2423

### EDUCATION

Ph.D. in Civil Engineering, 2001, University of Miami, with emphasis on risk analysis, groundwater resources and utility management and planning.

Master of Public Administration degree, 1984, University of North Carolina at Chapel Hill; emphasis on local government management and finance, minor in planning.

Bachelor of Science, Civil Engineering, 1982, University of Cincinnati

### EMPLOYMENT EXPERIENCE/PUMPS

8/05 to date: Florida Atlantic University – Associate Dean for Undergraduate Studies and Community Outreach (June 2018 - date), Professor (August 2017 – date), Associate Professor (August 2011 - August 2017), Assistant Professor (August 2005 - August 2011), Department of Civil Engineering (Adjunct Professor in August, 2004 - August, 2005)

8/01 to 12/05: University of Miami – Adjunct Faculty, Department of Civil, Architectural and Environmental Engineering; teaching introduction to environmental engineering, water and wastewater treatment, water treatment unit process design, engineering costs and economics, senior design to undergraduate and graduate students.

7/00 to date: President and owner, Public Utility Management and Planning Services Inc., a consulting firm dedicated to evaluation of water, sewer and stormwater utility systems, needs assessments, condition assessments, strategic planning, capital improvement planning, essential services and analysis, and planning in association with non-ad valorem assessments, inter-local agreement recommendations, bond document preparation, consultant coordination, permitting and implementation of capital improvement construction.

11/02 – 4/03: University of North Carolina at Chapel Hill; Institute of Government, guest lecturer on utility finance issues.

5/99 to 10/00: Director of Engineering, Operations and Planning, Florida Governmental Utility Authority, Dania Beach, Florida. Responsible for oversight of 5 utility systems totaling 25,000 customers in 6 Florida counties as a result of acquisition of utility systems from a private utility provider in Florida.

9/94 to 5/99: Deputy Public Utilities Director, City of Hollywood, Florida.

6/89 - 9/94: Assistant Utilities Administrator, Collier County, Florida.

8/86 - 6/89: Town Administrator/Director of Public Works, Richlands, North Carolina

7/85 - 7/86: Town Manager, Erwin, North Carolina

8/83 - 7/85: Utilities Civil Engineer, Public Utilities Department, City of Jacksonville, North Carolina

Dr. Bloetscher additionally consults and provides services through his service company, Public Utility Management and Planning Services, Inc. ("PUMPS"). For over a decade he has collaborated with Dr. Owen Beitsch, Ennead LLC, Mark G. Lawson P.A., and others on innovative issues toward problem solving focused upon assisting Florida communities and local governments. Of particular interest, PUMPS is a means to test approaches, provide expert redundancy, and share informed peer review. Dr. Beitsch has worked with the Simplified Fire<sup>TM</sup> and Simplified Approach<sup>TM</sup> funding group to test concepts, improve approaches and provide peer review associated with non-ad valorem assessment regimes. For example, in 2021 he served to provide evidentiary written peer review in the stand up, validation and use of the Simplified Approach<sup>TM</sup> as applied to stormwater management for the revamp of the City of Panama City Beach stormwater non-ad valorem program.

## PROFESSIONAL MEMBERSHIPS

Advisory Committee on Water Information (ACWI – advises the United States Geological Survey) 2006 – 2015

American Water Works Association (1986 to date)

Water Resource Division Trustee (2003 to date -Vice Chair, 2004 to 2007, Chair 2007 – 2010, Chair Sustainable Water Sources Conference, Reno, 2008)

Groundwater Committee (1994 to date, Chair - 1994 to 1998, 2009 to 2013, 2018-date) – completed revision to M21 v. 3, v. 4, M63 v. 1, M73 v.1)

ASR Committee (1995 to date)

Annual Conference Program Committee (1996 to date)

Technical and Education Council (2007 – 2018),

TEC Education subcommittee (2007-2010, 2012-2018, Chair, 2010)

Water Distribution Design and Construction Committee (Chair 2016 – 2019)

Section Subcommittee for TEC (2010 - date)

University Student Activities Committee (2006- 2012)

Climate Change Committee (2010-date)

Florida Section American Water Works Association (1989 to date, Trustee, 2014 - 2017, Secretary 2017 - -2018, Vice Chair, 2019, Chair Elect, 2020, Chair 2021, Past Chair 2022), Technical Program Chair (2004 - date)

Water Environment Federation (1988 to date)

American Society of Civil Engineers – Diplomat 2007

## LICENSES AND CERTIFICATES

Professional Engineer's License (Florida (42335), North Carolina, South Carolina, Georgia, Utah, Colorado, Michigan and Ohio).

North Carolina General Contractor's License (Public Utilities - #22775)



Grade A Water Distribution System Certificate (North Carolina - #4138)  
Grade B Water Plant Operator's Certificate (North Carolina - #4138)  
Grade III Water Pollution Control Operator's Certificate (North Carolina - #8967)  
Grade 4 Collection System Operator's Certificate (North Carolina - # 13150)

AWARDS: National:5 State: 5 Educational: 5 Best paper: 7

PUBLICATIONS: Books published: 18 Peer reviewed papers: >70 Conference papers >250



ENNEAD LLC

Ennead LLC is a boutique Florida company established in 2002 to assist local governments with the development, implementation, and maintenance of funding programs. Ennead responds to local government requests for project support routinely unmet by other local government consultants by developing a web-based funding management program that replaces conventional "master billing files." Ennead can provide clients with extraordinary and immediate access to data publicly maintained by local property appraisers, all program records and documentation, and further enhance customer service functions with links to aerial images, parcel maps and other GIS tools. Ennead works to provide unparalleled technical and financial services to governments, with special emphasis on the creation, implementation and support of special assessment programs, including the ability to allow powerful search engine access by the public via the internet. Current Florida clients include Florida counties, municipalities, and special districts.

Since 1999, Ennead's staff has provided Florida local governments with data management tools and GIS services that support data analysis resulting in the design of a revenue stream to meet debt service and essential funding needs. Ennead facilitates the transition from "consultant-based services" to "client-managed" funding programs. Ennead provides flexible training on-site or on-line to build staff confidence and enhance customer service and utility billing functions. Ennead's web-based data management services allow staff and customers to access billing records on password-protected and public-facing websites. Ennead excels in providing expert work in building a cross-walk linking utility account numbers and tax parcel (e.g. impervious, improvement, parcel specific) data. Ennead is experienced in creating master billing and assessment files that audit use and archive critical billing information for future reference. To reduce staff time spent on customer service issues, Ennead can provide clients with a powerful "QuickSearch" public-facing web-link that allows staff and customers to search the database using an account number, parcel number, owner name or location address.

Ennead LLC combines its expertise in graphic and interface design with its knowledge of internet and database technologies. Our goal is to provide economical and efficient data solutions through web-based applications. Ennead created and hosts an online database for roll management called "eUtility". eUtility is a password-protected database that allows the user to view, edit, and report on all aspects of the assessment program. eUtility creates a date and time stamp that may be used to track, or audit, changes to the database. All algorithms programmed within eUtility reference the adopted legal documents on which they depend. Benefits of eUtility include an account edit log (for tracking updates), integrated help screens, a report feature, billing history, flexible billing cycles, customizable fee groups, and it works cross platform.

Camilla Augustine, the founder of Ennead LLC, is currently the Vice-President and serves as the Client Services Director. She has been a consultant to public and private clients and non-profits for over 25 years. From her ownership in Augustine Engineering Corporation in the 1980's through the day-to day management of current Ennead engagements, Ms. Augustine has steered the execution of over a hundred civil engineering, site planning and complex





ENNEAD LLC

municipal funding projects. In the latter part of the 1990's, Ms. Augustine focused her professional efforts on solving issues concerning public access to mass appraisal data related to the funding and billing of essential services and capital programs. In 2002, Ms. Augustine, created Ennead LLC in response to growing requests from local governments for more transparent and accountable program support that was unmet by other service firms. She is a past board member of the Florida Stormwater Association ("FSA") and the Southeast Stormwater Association ("SESWA"). Erin Augustine Pomeroy is the President and Project Director of Ennead LLC. Mrs. Pomeroy is a graduate of Florida State University. Mrs. Pomeroy began working for Ennead LLC in 2013. She has extensive experience working with local governments, law firms, utility authorities, engineering, and other consulting firms. After a decade of hands-on experience, Erin took over as President of the company and still continues to have a working relationship with all of Ennead's clients.

Ennead LLC presently assists many local governments in Florida. This assistance includes, among other things, assisting several local governments in the annual extension of significant non-ad valorem assessment rolls in the following counties: Bay, Brevard, Hillsborough, Lee, Osceola, Pinellas, Polk, and Putnam. In 2021, as a result of professional introduction involving Dr. Owen Beitsch, Mark G. Lawson, and senior management of DTA (formerly David Taussig and Associates), Ennead LLC and DTA have formed a separate, informal, enjoyably respectful, and cooperative professional relationship which continues to improve Simplified Fire™ or Simplified Approach™ opportunities to Florida local governments.

4908-8602-4464, v. 3



## DTA Resumes

### **Kelly Wright | Chief Executive Officer**

Ms. Wright served as Chief Operating Officer (COO) for over seven years and has a significant background in financial analyses and Community Facilities District/Assessment District ("CFD/AD") formation and administration. Since joining DTA in 2003, Ms. Wright has been involved in all aspects of the formation and implementation of assessment districts throughout California. Her work has involved the preparation of tax spread proforma analyses and overlapping debt analyses for the formation and sale of bonds for over 50 special districts established throughout the State. Additionally, Ms. Wright has worked closely with senior staff at DTA on its work as the Assessment Engineer and Administrator for California Statewide Communities Development Authority's ("CSCDA's") Statewide Community Infrastructure Program ("SCIP") and has also contributed to DTA's efforts in implementing CFD financing within the State of Washington.

Ms. Wright is actively involved in the administration of numerous special districts in California and familiar with the preparation of annual budgets, the annual levying of special taxes, the preparation of Continuing Disclosure Reports and California Debt and Investment Advisory Commission ("CDIAC") Yearly Fiscal Status Reports, delinquent special tax monitoring and follow-up, and parcel change, subdivision, and development research.

Ms. Wright also has experience in the preparation of Fiscal Impact Reports ("FIRs") and Assembly Bill 1600 Nexus Studies, as well as the administration of Enhanced Infrastructure Financing Districts ("EIFDs") and the New Markets Tax Credit ("NMTC") program.

DTA has employs approximately fifty employees and has expanded to other states, including Florida in 2020. Ms Wright actively leads the firm's efforts across the State of Florida and oversees extension of non-ad valorem assessments in *the following* Florida counties: Alachua, Baker, Bay, Bradford, Brevard, Broward, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Duval, Escambia, Flagler, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Holmes, Indian River, Jackson, Jefferson, Lake, Lee, Leon, Levy, Madison, Manatee, Marion, Martin, Miami-Dade, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Santa Rosa, Sarasota, Seminole, St. John's, St. Lucie, Sumter, Suwanee, Taylor, Union, Volusia, Wakulla, Walton, and Washington.

In her role as the Chief Executive Officer (CEO), Ms. Wright is responsible for the daily operation and management of the overall activities of the firm and, as such, spearheads marketing efforts, internal and external company development and communication, and corporate goal setting. In addition, she promotes new and long-term business relationships and strategies and effectively collaborates with other members of the senior management team to ensure the day-to-day operations mirror the adopted mission and core values of the organization. She and DTA are committed to a fulsome presence in Florida.

Ms. Wright received her B.S. in health science from California State University, Fullerton and is currently an active member of the Building Industry Association of Southern California, the California Special Districts Association, the Florida Special Districts Association, the Florida City and County Management Association, Women in Public Finance, and the Urban Land Institute's ("ULI's") National Council for Public-Private Partnerships.



## **Kuda Wekwete | Managing Director**

Mr. Wekwete has a background in mathematical modeling and statistical analysis. Since joining DTA in 2005, Mr. Wekwete has been involved in all aspects of the formation and implementation of special districts to fund infrastructure and services, as well as the sale of over \$300 million in Community Facilities District (CFD) bonds. His work has involved the preparation of tax spreads and overlapping debt analyses for the formation and/or sale of bonds for over 50 special districts established throughout California. In this role, Mr. Wekwete has prepared Rates and Methods of Apportionment, CFD and Engineers' Reports, and documents required for the formation of a CFD, the sale of property, and the annual levying of a special tax.

Furthermore, Mr. Wekwete has completed more than 50 fiscal and economic impact analyses for a variety of residential, commercial, and mixed-use developments throughout California.

Mr. Wekwete has also been actively involved in the preparation of impact fee studies throughout the United States, especially in the areas of transportation and flood control infrastructure costing and the apportionment of these costs over various land use types based on benefit criteria. His engineering background has enabled him to assist DTA's Vice President of Engineering Services in preparing applications for State flood control grants under the Prop 84 and Prop 1E Programs, as well as applying a variety of apportionment methodologies to the development of fee studies and the establishment of benefit assessment Districts for public sector clients.

Mr. Wekwete also has experience in the preparation of Tax Increment Analyses, Public Facilities Financing Plans, Stormwater Grants and Implementation Grants, and has performed due diligence services and disclosure documentation for land purchasers, public agencies, and lenders.

Mr. Wekwete received his B.S. in Operations Research & Industrial Engineering from Cornell University and his M.S. in Operations Research & Industrial Engineering from Columbia University. Mr. Wekwete has attained his Series 50 licensing as a registered Municipal Advisor with the Securities and Exchange Commission and the Municipal Securities Rulemaking Board.

Mr. Wekwete, along with Kelly Wright, looks forward to further serving Florida's non-ad valorem assessment market as DTA Associates with Mark G. Lawson, P.A., Dr. Owen Beitsch, GAI, Dr. Frederick Bloetscher and Ennead, LLC in advancing a more proportional means to fund and provide fire service, stormwater and other non-ad valorem assessments in Florida.

## **REFERENCES**

**Please also Note the References  
Provided in 4.2 SUBMISSION  
REQUIREMENTS, item F.**

**Thank you.**



## REFERENCE FORM

List a minimum of three (3) customers for the services specified in the solicitation in the spaces provided.

**Note:** A contact person shall be someone who has personal knowledge of the bidder's performance for the specific requirement listed. Contact person must have been informed that they are being used as a reference and that the City may be calling them. Do not list persons who will be unable to answer specific questions regarding the requirements.

Ref #1. Customer/Client: Lehigh Acres Fire Control and Rescue District

Date of Services: 2018-present

Description of Services: Referendum and broad new NAV (Fire) Assessment

Street Address: 636 Thomas Sherwin Avenue South

City, State, ZIP Code: Lehigh Acres, Florida 33974

Telephone #: (239) 292-7948 cell

Fax #: (239) 369-2436

Contact Person: Chief Robert DiLallo

Email: robertd@lehighfd.com

Ref #2. Customer/Client: City of Panama City Beach

Date of Services: 2017-present

Description of Services: Fire Assessment / revamped Stormwater Assessment / and CRA Assessment

Street Address: 17007 Panama City Beach Parkway

City, State, ZIP Code: Panama City Beach, FL 32413

Telephone #: (850) 819-2450 cell (Amy Myers)

Fax #: (850) 769-6121

Contact Person: Assistant City Attorney Amy Myers

Email: amyers@handfirm.com

Ref #3. Customer/Client: City of Haines City

Date of Services: 2013-present

Description of Services: Fire Assessment / revamped Stormwater Assessment

Street Address: 620 East Main Street

City, State, ZIP Code: Haines City, FL 33844

Telephone #: (310) 927-3954 cell (Fred Reilly)

Fax #: (863) 439-5077

Contact Person: City Attorney Fred Reilly

Email: fredreilly@attorney-solicitor.com

Ref #4. Customer/Client: City of Palatka

Date of Services: 2015-present

Description of Services: Fire Assessment

Street Address: 201 North 2nd Street

City, State, ZIP Code: Palatka, FL 32177

Telephone #: (386) 329-0100 ext. 322

Fax #: (386) 329-0106

Contact Person: City Clerk Sunni Krantz

Email: skrantz@palatka-fl.gov

BIDDER NAME Mark G. Lawson, P.A. (MGLPA)

ADDRESS P.O. Box 14043, Tallahassee, FL 32317-4043

PRINTED SIGNATURE Mark G. Lawson

AUTHORIZED SIGNATURE

*Mark G. Lawson, Pres. (MGLPA)*

TELEPHONE

# (850) 591-5630

FAX# (850) 807-2987

DATE January 20, 2025

EMAIL:

mlawson@markglawson.com

# **EVALUATION CRITERIA AND SUBMISSION REQUIREMENTS**



#### 4.1 **EVALUATION CRITERIA**

The City expects to enter into an agreement and/or work order with the Proposer or Proposers that submit the most information or best overall proposal, based on the City's determination of the City's best interests and the best overall value for the City. The City has and reserves the exclusive right to make those determinations, in its sole discretion.

Each proposal will be evaluated in light of the following criteria:

1. The Proposer's experience, personnel, resources, prior experience, successes and plans for providing the services required to initially fund fire service and associated emergency medical service costs and services. The City may or may not engage the Proposer to assist with other or future special assessments as a result of this RFP, but reserves the opportunity to evaluate the experience, approach and attractiveness of the Proposer's abilities, response, and offering as it may relate to other assessments.

**Weight: 30**

*PROPOSER COMMENT: To act swiftly and provide context for advice likely to be shared, a form of a short Professional Services Agreement with MGLPA is shared (because they are attorneys, and the Florida Bar and their insurance carriers recognize best practices and insist on written agreements with clients). It is short and straight forward, and accommodates further action under the City's RFP2025-002, deals with routine matters that are typically in every such agreement and addresses the context of this RFP (dealing with stand-up and annual extension of assessments, and is born of many other similar engagements), and lists all involved with this proposal as necessary consultants, lays out chain of command from the City, provides for contract administration, provides for ease of termination; and sets forth at the outset authorized use of the rest of the participants in this RFP. Obviously, it is structured assuming the City selects this proposal and seeks the initial advice described in 3.0 PURPOSE STATEMENT and after that, City management desires to proceed further after selection once the City feels it has received a complete and satisfactory measure of advice and demonstration of rates for all parcels in the City, etc., and serves to share a more fulsome overview of the policy, legal and implementation strategies, timing, and potential issues toward highly informed decision making. If the City does not want to go forward, we'll all part friends.*

*However, if the information and advice we share is of further interest, the Professional Service Agreement and Work Order we share can become the written summary guiding our relationship. Several similar documents we have used previously and successfully have served our clients for over a decade already.*

*From experience, we are confident we can show the City how all costs of stand-up, and all costs of annual roll extension can most likely be funded by or reimbursed to the general fund by the non-ad valorem revenue stream we help the City create. This would be in addition to netting the annual desired \$5*



*million+ annually to underwrite anticipated on-going annual budgeted fire department costs.*

*The same approach can be easily emulated as it might relate to other assessments like stormwater management or existing community redevelopment areas.*

2. How the Proposer will assure the City that any proposed funding program will fairly meet all legal requisites and work to avoid or limit Proposer identified risks and challenges.

**Weight: 25**

*PROPOSER COMMENT: The risk to local government of any non-ad valorem assessment always involves political, legal validity, and implementation risk. From day one the Simplified Fire™ working group pays attention to these risks.*

*From a politics perspective, we will focus upon and share how to build a factual and practical consensus. That is done by listening to staff and elected officials and sharing facts. Some of the facts are quite simple. Every dollar of non-ad valorem assessment annually collected frees up a concomitant dollar of general fund revenue. For example, the necessary readiness of fire service and stormwater management will likely be funded no matter what. But, because special assessments require several attributes property taxes do not, the standards for special assessments are substantially higher. To be legally valid, a special assessment must be fair, reasonable, proportionate and not arbitrary, and we show local governments how to effectively communicate the foregoing. Let's be clear, there are no shortage of naysayers in this process; they will speak, and experience shows us most are not going to be open minded. The best approach is to be polite, educated, resolute, and share evidence and information — and make sure elected decision-makers understand the reasons for using this funding, because it's their budget being funded. The key to political success is an informed, unanimous, polite, and calmly resolute elected board, commission or council. Our advice and approach will be to educate, document conformance with the law, and work with staff and management to make sure the ultimate decision-makers are properly informed of choices and consequences. This working group brings an extraordinary assortment of tools and techniques into each engagement. This education and transparency is done constantly over the course any such engagement.*

*Much of the mitigation of political and implementation risk involves minimizing legal validity risk. This group of professionals acts at the outset in structuring every special assessment to attempt to minimize the risk of legal challenge in every step, with an eye toward quickly obtaining a judicial validation of all steps taken to stand up the assessment program. This contributes to quelling the appetite for political challenge. The best means to address policy challenge is to prove the method of apportionment treats every parcel similarly based on that parcel's attributes. This cost of detailed advance work, smartly done in anticipation of expedited summary litigation, will be explained in detail to management and general counsel and priced-in to negotiated fee charges we*



propose. A successful result further mitigates against continued political challenge as well.

Next, there is implementation risk. We are aware the City previously attempted to employ a fire assessment many years ago. It was patterned after other programs, as many special assessments in the local government arena are sometimes just copied and applied to other communities. We understand it involved a 'demand' or 'call based' apportionment theory based on raw or uncertified square footage data and failed in part due to difficulty in the variation of building square footage impacting the fairness of the apportionment approach and explaining that to concerned property owners and program antagonists.

Learning from that example and other failures or challenges in Florida, the Simplified Fire™ or Simplified Approach™ employs an approach that uses universally available public data certified to the State each year, which automatically updates each year, and applies competent, substantial evidence to digest a significant portion of each coming year's fire department budget proportionately among all assessed properties. There is no one-time 'study' of fire calls applying them statistically to property use categories, or 5-year forecast budget to avoid the annual review of increases.

Unlike use of raw square footage determinations or one size fits all 'per dwelling unit' charges, the Simplified Fire™ approach each year resets by looking at a relative value component of improvements associated with every assessable parcel as shown on the most recent roll to underwrite more variable budget costs, and a per tax parcel charge to underwrite more fixed budget costs. This is explained in the public adoption and then in a judicial setting one time, and employed to assure future bond holders the assessment proceeds can be used to secure financing of capital equipment or fire stations.

Finally, the advice associated with Simplified Fire™ or Simplified Approach™ is forward looking to each year's budget, forms a special assessment (as defined by the State Constitution and case law), and is not a "fee" similar to that used on a water bill based upon call based emergency demand involving illusory regression analysis (and the resulting concern that such a demand based approach for fire assessments is currently or might be challenged as facially arbitrary and invalid as a special assessment).

3. The proposed cost and terms of the Proposer's services.  
**Weight: 15**

*PROPOSER COMMENT: The proposed cost and terms of Proposer's services is set forth in the completed Proposal Schedule form (page 11 of RFP2025-002) which has been filled out and submitted as instructed as the first page of this PROPOSAL. We explain why we set the TOTAL COST thereon — at page 2 of this PROPOSAL. But that is the City's first step.*

*At the end of this PROPOSAL, as a part of 4.2 SUBMISSION REQUIREMENTS, this working group of professionals accordingly also*



*submits for the City's review how we have successfully proceeded with other communities by using a Professional Services Agreement and Work Order to accomplish stand-up and annual implementation of a non-ad valorem assessment program, which outline each of the fundamental tasks, and provide for payment based upon a negotiated fee structure partially at risk.*

*This is one aspect of demonstrating to the City our preparedness to move forward swiftly.*

4. The responsiveness and completeness of the Proposer's written proposal to the instructions in this RFP.

**Weight: 15**

*PROPOSER COMMENT: To additionally accommodate the short time frames in the RFP, and the short time frames involved in meeting statutory annual deadlines to stand up a non-ad valorem assessment program to partially fund a desired portion of the City's annual budget for the fiscal year commencing October 1, 2025, we have done what we typically do with prospective clients and developed data in advance where possible.*

5. Any other relevant information presented concerning the Proposer's experience and ability to provide outstanding service, value, and other benefits that will serve the best interests of the City or the community in general.

**Weight: 15**

*PROPOSER COMMENT: Please see 4.2, and particularly G of SUBMISSION REQUIREMENTS.*



## **4.2 SUBMISSION REQUIREMENTS:**

The Proposal response should contain at a minimum the following information:

- A. Provide a statement of interest and understanding of City's project.

*Summary Response: MGLPA, Dr. Owen Beitsch, GAI, Dr. Frederick Bloetscher, PUMPS, Ennead, and DTA as described in this Response are all pleased to respond to RFP2025-002. Our interest is keen, and we view this as an opportunity to share our unparalleled collective record of experience, knowledge, skills, innovation and success in quickly (swiftly) sharing and setting up politically and legally sturdy non-ad valorem assessment programs (sometimes called in short 'stand-up'). The advice we offer to share is an approach we designed to limit risk to the local government, and to be the most equitable, efficient and economically robust means to achieve the City's stated goal: create a transparent, proper and repeatable means to legally and smartly fund at least approximately \$5 million (net) annually for years to come. We understand what the RFP seeks and why the City is considering this special and equitable funding mechanism. This understanding is because we have a record of successfully doing so elsewhere and believe we will prove to the City we have the best in class and most staff and constituent friendly advice and approach in Florida. You will be the judge of that, of course. Thank you for considering this Response.*

- B. Provide a profile and history of the Proposer or Proposers.

*Summary Response: A profile of each person or entity involved is provided via attached resumes or similar statement of credentials beginning at the separator page marked RESUMES. The history of our collective accomplishments is also provided , including references at the separator page marked REFERENCES and at F below.*

- C. Identify the manager, project lead and the other key personnel that will be responsible for ensuring the Proposer compliance with the requirements in the RFP and any proposed contract, work order or agreement. For the proposal manager, project lead and other key personnel, provide a summary or resume describing the individual's background and skills in managing similar projects. Each summary should include the following information:

- a. The person's experience with similar projects, whether in Florida or elsewhere.
- b. The person's length of service and type of service with or in association with the Proposer or Proposers.
- c. The person's education, formal training and job experience, with the initial focus upon the stand up of a legally valid and repeatable annual non-ad valorem assessment.

*Summary Response: Mark G. Lawson, P.A. has agreed to take the project lead; Mr. Lawson has over 30 years of hands on experience in setting up and implementing Florida non-ad valorem assessments. Similarly, everyone else involved in this effort has at least 10 years of experience concerning this form of special assessments and collection using the alternative statutory uniform*



method, and with each other, with the exception of DTA. DTA is relatively new to Florida, but in a short period of a few years has proven extraordinary skills and understanding, to the point that DTA has been vetted as a highly valued participant.

However, each person or entity involved brings a wealth of somewhat differing complimentary experience to each discrete role so that the 'whole far exceeds the sum of the parts' — to the advantage of the City. All of the persons and entities have previously worked together for common clients, many for over a decade. All have respect, trust and confidence in each other.

In summary, MGLPA will take an initial leadership role, structure the assessments in concert with Dr. Beitsch who will collaborate to develop evidentiary understanding and proof of accomplishing the legal standards necessary. Dr. Bloetscher / PUMPS provides not only peer review for evidentiary purposes, but assures seamless authoritative redundancy inasmuch as annual non-ad valorem assessment projects are intended to span several fiscal years.

Ennead provides extraordinary data development (we already have obtained and digested data to share as we advise the City) which will give City the most powerful and accurate advance insight in this business as we share our initial advice. As well, the data work will developed to be web-based, which provides for extraordinary convenience, transparency and a multitude of 'What If?' inquiries, within legal and practical parameters, articulated in our initial decision-making and evidentiary work product collegially developed and presented by Dr. Beitsch, GAI, Dr. Bloetscher/PUMPS, MGLPA, Ennead and DTA.

DTA is relatively new to Florida but already has significant hands on experience in roll extension in all but 3 or 4 of Florida's counties. Their capacity is extraordinary and we have begun to collegially include them instead of subcontracting aspects of continual data development, 'What If?' presentation, and dealing with roll extension. Keep in mind that State mandated records already reveal more than 200 annual local government non-ad valorem fire assessment programs alone, and likely well over \$6 billion of all kind of reported non-ad valorem collections statewide. The Legislature in the last Session greatly expanded the traffic of non-ad assessment use and collection. Now consider, every single assessment roll is developed on the same annual schedule and certified to be placed on the tax bill in each of the 67 counties at the same time each year. Accordingly, our group of proposers has hands on experience state wide and is simply prepared to timely serve (which itself reduces risk to the City).

Kindly also review this working groups' resumes beginning at the separate page marked RESUMES hereof. The key here is we demonstrate a proven record of both success but take great care in avoiding risk of challenge. That proactive approach does not wait for challenge but rather cuts it off and places the legality of this approach in repose at the outset.



- D. Provide the name, address, office telephone number, mobile (cell) phone number, and email address for the person that will serve as the Proposers' primary representative (i.e., point of contact) for matters related to this RFP.

Summary Response: Mark G. Lawson (MGLPA), P.O. Box 14043, Tallahassee, FL 32317-4043. Phone: (850) 591-5630 Fax: (850) 807-2987 Email: [mlawson@markglawson.com](mailto:mlawson@markglawson.com), copy [ccavallaro@markglawson.com](mailto:ccavallaro@markglawson.com)

- E. Provide a description of the approach and process the Proposer will use to successfully provide the services required pursuant to this RFP, including recommended means of annual collection, identify or provide (1) a description of the analytical, implementation and advisory roles the Proposer or Proposers will play during the initial phase of the service provision, and annually thereafter, if proposed (2) analysis and advice on why the proposal is forward looking, and fair, reasonable, proportionate and advantageous to both affected property owners and the City, (3) a description of an immediate implementation strategy, if any is suggested, (4) a timeline to implement the strategy (including any means to protect the City in the event of dispute or challenge), (5) a proposed price or pricing structure, and (6) a proposed or likely budget to initially standup a proposed fire service non-ad valorem assessment.

Summary Response: The approach and process proposed to be used is called in summary Simplified Fire™ when applied to non-ad valorem fire service assessments, or alternatively when applied to other non-ad valorem assessments the Simplified Approach™. A non-ad valorem assessment is simply a special assessment collected by statute on the same bill as for property taxes in Florida, sometimes called the uniform method of collection. Using the uniform method is preferred, but the proposer has judicially validated and used the direct billing method and then collected non-payment on the ensuing tax bill along with the second year of imposition of a fire assessment. The proposer associates with proven experts having the evidentiary know-how and capacity to implement the Simplified Fire™ method. This response explains those relationships. A crisp or matter-of-fact explanation of the tasks and necessary consultants involved is presented via a suggested draft Professional Services Agreement and Work Order which serve to describe and authorize necessary consultants. These two documents are included at the separator page marked PROFESSIONAL SERVICE AGREEMENT AND WORK ORDER at the end of this response.

(1) The analytical, implementation and advisory roles during the initial phase or stand up of service provision, and annually thereafter, include: (i) Development of annually repeatable data or a data base regime upon which initial and repeated annual decision making and annual updating can occur (Ennead and DTA); (ii) Development and peer review of a legally sufficient means to distribute the burden of budgeted fixed and variable assessable costs among all assessable parcels, both initially and then again annually each year which is both evidentiary and involves wise budget analysis to stay within the legal (mostly case law) parameters for a valid special assessment (Dr. Beitsch, Ennead, DTA, Dr. Bloetscher, PUMPS and MGLPA); Simplified Fire™ related



work is both analytical and evidentiary, and involves, among other things, collaborative economic and legal analysis for quality control purposes in each revenue cycle; (iii) Assessment roll development, presentation and updating is continual typically from December preceding the fiscal year of imposition, and until the tax certificate sale process is final some 18 months later (this does and has proven over time to require the availability of the entire group of necessary consultants as issues or need for attention occur), accordingly this collective work leads up to the certification of each non-ad valorem assessment roll for collection in late August or early September immediately prior to each fiscal year, but experience has proven that such availability of know-how, problem solving abilities, expertise and attention is necessary in every assessment cycle; (iv) Implementation initially (stand up) is intense, and implementation annually thereafter requires lesser, but still significant attention anew each year (this involves a collaborative effort from MGLPA and the entire group of necessary consultants initially and each year thereafter). The Simplified Fire™ project lead serves to interface with designated local government staff, management and general counsel, where the project lead typically determines collaboratively how and which expertise to call on to address both simple and complex matters during implementation, extension, and collection throughout every year.

(2) Out of functional and legal necessity all aspects of a proposal to employ Simplified Fire™ must use the most recent annual data certified by local government officials to the State and is forward looking. This is because all budgeting which identifies the assessed cost being defrayed by special assessment revenue in any given year focus on continual preparedness are necessarily also forward looking, and all of the insurance industry evaluation or rating characteristics are forward looking. <sup>1, 2, 3</sup>

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<sup>1</sup> The national means to rate fire departments for insurance purposes also uses *forward looking* criteria, focusing on capacity and capability. The following website authoritatively confirms the predominant function of fire and rescue departments is to be *prepared and ready*, to have the resources in place to respond, and actively function to *avoid* emergency calls by demonstrating community education and other prevention-related readiness. It does nominally call for participation in record keeping, but does not use record keeping to evaluate capacity or capability. <https://www.isomitigation.com/ppc/fsrs/items-considered-in-the-fsrs/> Accessed January 20, 2025.

<sup>2</sup> Fees for fire service are not authorized by the Legislature to be collected using Florida's uniform method of collection; and municipalities have learned fees for fire service extended by inclusion on a utility bill are highly questionable. Here is information presenting a recent example of a local government disaster that might have been avoided, or consequences substantially mitigated, with a better informed or a proactive alternative approach. See Murthy, Jennifer Hunt. "Ocala's fire fee strategies were flawed from inception to \$80 million judgment: Eight years of closed-door deliberations between Ocala City Council members and their attorneys on this controversial episode are revealed." *Ocala Gazette*, Dec. 10, 2022, <https://www.ocalagazette.com/ocalas-fire-fee-strategies-were-flawed-from-inception-to-80-million-judgment/> Accessed January 20, 2025. This is an example of a result of litigation where local government risk might have been avoided.

<sup>3</sup> Four (4) recent circuit court cases reveal challenges to what appears to be a call or demand-based method with special assessment apportionment based upon historical emergency call information (possibly being copied, modified or replicated from elsewhere) and used by a local government for the



*In a nutshell, here is how and why Simplified Fire™ was developed to be fair, reasoned, proportionate and advantageous to both property owners and the local government involved. Tier 1 of the Simplified Fire™ apportionment method is based upon the relative improvement value of improvement to the property associated with each tax parcel, excluding land. Such methodology does not rely solely upon or even consider the assessed, market or taxable value of the entire parcel; rather, it focuses upon using information from a standardized public database and the relationship of the built, improved, and husbanded environment on each improved parcel to that of all other improved parcels in the entire City as a means to rationally share a part of the cost the City experiences each year in making available fire protection services and facilities. This is a value component. Florida courts have confirmed the legal standard that Tier 1 of the apportionment methodology must be and is reasoned and not arbitrary. Tier 2 of the apportionment method is based upon reasonably sharing the constant and predominant cost of standing ready to serve that is unique to municipal fire protection. Such methodology addresses all parcels in the community and does not rely upon size, value or physical characteristics of the parcels, but rationally distributes evenly among all parcels a portion of the annually recurring level of service cost which must be annually committed by the City in its budget process for the fundamental constant availability of fire protection services and facilities to all parcels. This is a per parcel component. Again, Florida courts have confirmed the legal standard that Tier 2 of the apportionment methodology must be reasoned and not arbitrary.*

*From a practical standpoint and as a working group we typically do not recommend a local government attempt to recover the entirety of any essential service budget with a special assessment.*

*The remaining component of a Simplified Fire™ special assessment is composed of the pass through of uniform method 'access charges' which include 4% for statutory discounts, not to exceed actual costs experienced of up to 2% for each for the tax collector and/or property appraiser charges, and unique to Osceola County, a county charge for handling the work of interfacing non-ad valorem assessments with the annual tax bill.*

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first time for the fiscal year beginning October 1, 2024. All four cases were filed as the limitation to object to the special assessment was about to expire on August 22, 2024. These are not summary proceedings, but rather challenges in civil court that could go on for several years with appeal to the applicable District Court of Appeal and then to the Florida Supreme Court. See Case Nos. CA 2024-0404, CA 2024-405, CA 2024-406 and CA 2024-407, Fla. 5th Cir. Ct. (Sumter County). For example, if the antagonists were to effectively make a logical argument that using *historical call response data* to assign what are random emergency fire department calls to various types of property uses (commercial, industrial, residential, etc.) to determine and set annual special assessment rates (much like utility fees are set) to apportion a *forward looking* fire department budget – which is hardly (if at all) based substantially on the cost of the calls alone, but instead – on the entirety of the local government's annual fire department preparedness budget, the result could be exposure to the a court recognizing such a disparity *per se*. Accordingly, recognition of such a disparity presents the extraordinarily inconvenient prospect of a determination the entire fiscal year 2024-25 special assessment in Sumter County is *facially* arbitrary, and thus a legally invalid special assessment.



Although undoubtedly some property owners will object or resist the addition of another annual 'fee' or 'tax' during the required public hearing process, experience teaches most property owners will accept over time the necessity to alternatively and proportionately fund the local fire department, in part. The fairness in the use of a non-ad valorem assessment rests on proportionality required by case law for special assessments, and that a special assessment program (not an illegal fee or tax) is an advantageous means to not fully impose ad valorem taxes (raise milage) to otherwise meet the expensive public safety costs involved. The fact of the matter is that local governments are going to prioritize public safety expenditures like police, fire, garbage collection, before funding parks, recreational programs and social or community-betterment expenditures which are necessarily a lower priority but are often highly desired by constituents. Every dollar of a properly imposed non-ad valorem assessment otherwise frees up concomitantly a dollar of legally available general fund dollars, or allows the local government to reduce property taxation, or a combination of the two. Simply put: special assessments form 'another tool in the tool box' to more equitably and alternatively fund other desired programs to serve property owners and their community.

(3) The RFP asks for a description of an immediate implementation strategy. Beyond the initial educative advice which the proposer will share for the nominal total cost in the Proposal Schedule, we share an immediate and comprehensive means to accomplish an initial and ongoing implementation strategy embodied in a suggested Professional Services Agreement and Work Order attached toward the end of this proposal along with a specimen of one of the Final Judgments we have successfully obtained. The Work Order identifies a task based format, which has worked successfully and efficiently for several years with all of the non-ad valorem clients served by MGLPA and the identified collective of approved consultants in this proposal. That Work Order approach provides for both initial stand up and future annual implementation, based upon a negotiated fee schedule (done initially partially at risk for stand up and judicial validation), plus identified costs; and, a continuing negotiated fee per assessed parcel, plus identified costs in ensuing years. The entire cost to implement as presented in the Work Order makes our work self-funded through the revenue stream created. During the advice period anticipated, if selected, we will be pleased to further inform City management of not only the rates, fees and costs involved, as well as expected revenue, but how the City's general fund benefits directly in this approach to make any special assessment structure contribute to underwriting an identified amount of initial and annual administrative costs.

(4) Beyond the detail revealed in the suggested Work Order included with this response, the City will learn more about the timeline to implement the entire approach during the requested advice period in February. We will go over the tasks and deliverables described in the Work Order with City Management, and collaboratively refine a proposed a time line to implement the strategy (including the means of using a judicial validation to deal with the prospect of a legal challenge) to place the legality of this specific approach for the City of Kissimmee in repose in as little as 120 days from start to finish (assuming no appeal is



involved). Likely due to the meticulous approach we employ, we have yet to become involved in a challenge or appeal in these summary proceedings on a fire assessment. However, in each prior fire assessment since the beginning of the Century, Mr. Lawson has prepared every one of his clients to do so and is ready to do so again. Although we could go into further detail, and we will during the requested advice period, we have determined to smartly preserve the legal confidentiality of litigation strategy available to the City for the advice period, if selected.

(5) Beyond the formality of the nominal cost for advice described in the Proposal Schedule appended as the first page of this response, we have addressed and included in the attached Work Order a proposed price and pricing structure (done partially at risk) to stand up and implement a non-ad valorem fire service program initially and in ensuing years. We look forward to the opportunity to further address this aspect as a part of the advice period, if selected.

(6) Beyond the information in the aforementioned Work Order, a proposed or likely budget to initially stand up the proposed fire service non-ad valorem assessment should consider:

(i) The cost to send by U.S. Mail (first class) individualized notice to each affected property owner in the manner required by statute. This is detail work which we will accomplish. We have proven expertise in accomplishing this swiftly, accurately and on time in conjunction with a statutorily required public hearing and are confident we can direct the City to a competitive, reliable and cooperative national printer, able to timely follow direction at a competitive charge. We estimate that budgeted cost, including postage and delivery by U.S. Postal Service to be approximately \$27,000. We do not receive any compensation from any printer. This should not be an annually recurring expense. Again, during the advice period we can inform you how this notice is used as a means to smartly educate and not just comply.

(ii) The cost to initially and annually notice by publication in the manner required by statute is less expensive than individual notice. This can also be done via the internet in some circumstances. We will prepare the notice as a part of our services, and we will coordinate with the City to comply with the statutory publication requirement. We estimate this may be from a low or nominal cost, or if a newspaper is used, an estimated annual cost of \$3,500 - \$5,000 payable to a newspaper of general circulation.

(iii) Assuming we are selected and directed to proceed, we will simply recommend incorporating and passing on to each assessed property the allocated actual cost of statutory discounts associated with using the uniform method of collection, any tax collector, property appraiser or county charges to employ the uniform method (whether lawful or not), which can be as much as 8-10% of any individual annual assessment. Again, we are proactive in this regard, and the key is being calmly transparent with the assessed property owner in the notice process. We would expect to and will work with the City during the expected advice period to further address the details of any such cost of 'access'



to use of the uniform method and would address whatever we decide upon as a detail in any validation process as well.

(iv) Our approach uses a web-based interface to make every preliminary and final assessment roll available worldwide on the internet. This annual cost (\$3,500) is included in the Work Order; and examples are provided in G at the end of this section.

- F. Provide references from up to three (3) Florida communities that, within the last three (3) years, have utilized the proposed or alternative approach, if any; or, the services of the Proposer otherwise. The list of references should include in summary fashion the number of parcels assessed, and aggregate annual amounts collected, and at least one contact person and contact information for each of the references identified.

Summary Response:

*City of Haines City non-ad valorem fire assessment, 2013-present  
FY 2024-25: 16,677 parcels; \$5,140,440.35 collected*

*City of Haines City non-ad valorem stormwater assessment, 2016-present  
FY 2024-25: 16,827 parcels; \$1,069,391.60 collected*

*Contact: Fred Reilly, City Attorney  
City of Haines City  
c/o Reilly International Law Firm, P.A.  
P.O. Box 2039  
Haines City, Florida 33845  
Cell: (310) 927-3954 Fax: (863) 439-5077  
Email: [fredreilly@attorney-solicitor.com](mailto:fredreilly@attorney-solicitor.com)*

*City of Panama City Beach non-ad valorem fire assessment, 2017-present  
FY 2024-25: 20,625 parcels; \$7,813,132.83 collected*

*City of Panama City Beach non-ad valorem stormwater assessment, 2021-present  
FY 2024-25: 20,164 parcels; \$4,580,704.97 collected*

*City of Panama City Beach Front Beach Road non-ad valorem CRA assessment, 2019-present  
FY 2024-25: 12,737 parcels; \$994,226.33 collected*

*Contact: Amy Myers, Assistant City Attorney  
City of Panama City Beach  
c/o Hand Arendall Harrison Sale, LLC  
304 Magnolia Avenue  
Panama City, Florida 32401  
Cell: (850) 819-2450 Fax: (850) 769-6121  
Email: [amyers@handfirm.com](mailto:amyers@handfirm.com)*



*Lehigh Acres Fire Control and Rescue District non-ad valorem fire assessment  
2018-present*

*FY 2024-25: 125,434 parcels; \$37,839,784.94 collected*

*Contact: Richard Pringle, District Attorney*

*Lehigh Acres Fire Control and Rescue District*

*c/o Strayhorn and Strayhorn Law*

*2125 First Street, Suite 200*

*Ft. Myers, Florida 33901*

*Ph: (239) 332-4717 (ask for Carolyn Q). Fax: (239) 332-4718*

*Contact: Robert DiLallo, Fire Chief*

*Lehigh Acres Fire Control and Rescue District*

*636 Thomas Selwyn Avenue South, Lehigh Acres, Florida 33974*

*Cell: (239) 292-7948 Fax: (239) 369-2436*

*Email: [robertd@lehighfd.com](mailto:robertd@lehighfd.com)*

- G. Provide any other relevant information about the Proposer's qualifications, fitness, personnel, resources, and ability to provide the services described in this RFP.

*Summary Response: Other relevant information about qualifications, fitness, personnel, resources and ability to provide the service is described in this RFP.*

*What follows are examples of leveraging real time, web-based data and communications, to assist local government managers and communities involved in non-ad valorem assessments.*

*First, we share an example of a web-based 'What If?' tool ready to assist the City of Kissimmee (and other local governments). It shows an example of the application of Simplified Fire™ to the City of Kissimmee. This is a 'still shot' and it's ready in the event the City decides to select this proposal to assist City management with advice. The 'still shot' reveals just one alternative, but the 'What If' tool affords the review of thousands of alternatives.*

*Use is only by password or permission, and rests on an external web site.*

Option Tier 1 Rate:			Option Tier 2 Rate:	
	\$0.51			\$74.50
Tier 1 (Variable Costs)	\$0.51	per \$1000 of RIV	T1	\$3,186,036
Tier 2 (Fixed and Variable Costs)	\$74.50	per parcel	T2	\$1,816,534
Total				\$5,002,570
Parcel Type	CIV	Tier 1 Rate: per \$1000 CIV	Tier 2 Rate: per parcel	Tier 1 +Tier 2
Large Retail	\$6,937,900.00	\$3,538.33	\$74.50	\$3,612.83
Small Retail	\$272,500.00	\$138.98	\$74.50	\$213.48
\$750k Single Family Residence	\$750,000.00	\$382.50	\$74.50	\$457.00
\$150k Single Family Residence	\$150,000.00	\$76.50	\$74.50	\$151.00
Small Apartment Complex	\$555,000.00	\$283.05	\$74.50	\$357.55
Large Apartment Complex	\$10,000,000.00	\$5,100.00	\$74.50	\$5,174.50

Second, we share examples of four (4) live final non-ad valorem assessment rolls certified for collection in 2024. This tool was also used earlier this year when we developed the preliminary rolls for this fiscal year.

Under each is the link which can be viewed worldwide (one of our clients has an extraordinary number of foreign property owners). Each link is live. Each allows searching by owner name, property location, or tax parcel identification number.

Examples of live rolls can be found at the following websites below. For example, please type any common last name in the search bar for search results. These websites are created and provided to comply with the law and better inform constituents.





## Panama City Beach 2024-25 Fire Service Assessment Roll

### SEARCH RESULTS

Searched **Owner Name** for *smith*

[New Search](#)

Parcel ID	Owner (the first owner of record is shown where multiple owners exist)	Location	Subtotal of Tier 1, Tier 2, and City Admin Charge	Uniform Method Charges	Total NAV Assessment
30185-511-000	SMITH, NORMA H	8815 THOMAS DR 104	\$303.47	\$19.37	\$322.84
30185-601-000	SMITH, WILLIAM DAVID	8815 THOMAS DR 704	\$326.42	\$20.84	\$347.26

Panama City Beach <https://quicksearch.ennead-data.com/pcbfire/>



The City of Palatka  
2024-2025 Fire Service Assessment

### SEARCH RESULTS (NOTE: A MAX OF 200 RECORDS WILL BE DISPLAYED IF MORE RESULTS ARE RETURNED)

Searched **Owner Name** for *smith*

[New Search](#)

Parcel ID	Owners	Location	Tier 1 (Relative Improvements Value/1000 x \$2.35) Land Value is not included, only Improvements	Tier 2 \$125 per tax parcel	City Admin Charge	Uniform Method Charges (Statutory Discount, Tax Collector Fees)	Total Non-Ad Valorem Assessment	* Shows Institutional Discount; City Cost = \$92,594
01-10-26-2750-0000-0100	SMITH LORENZO V + PAMELA L H/W	2020 ST JOHNS AV	\$132.09	\$125.00	\$5.00	\$16.73	\$278.82	
01-10-26-5610-0240-0050	SMITH LANDON G + ABIGAIL BROCK H/W	106 JAMES ST	\$0.00	\$125.00	\$5.00	\$8.30	\$138.30	
01-10-26-7300-0410-0000	SMITH LORENZO V + PAMELA L H/W	106 JAMES ST	\$132.09	\$125.00	\$5.00	\$16.73	\$278.82	

Palatka <https://quicksearch.ennead-data.com/palatka>



**Lehigh Acres Fire Control and Rescue District**  
Excellence, Safety, Valor, Integrity, Dedication

PLEASE NOTE: Go to [www.lehighacresfd.com](http://www.lehighacresfd.com) to learn more

**SEARCH RESULTS (NOTE: A MAX OF 200 RECORDS WILL BE DISPLAYED IF MORE RESULTS ARE RETURNED)**

Searched Owner Name for smith

[New Search](#)

STRAP	Owner	Location	NAV
014426L1010070050	HIGHSMITH-BYRNE CORINNE	3005 74TH ST W	\$210 23
014426L1020130070	SMITH VICTORIA KAY	3001 71ST ST W	\$484 78
014426L2050440010	SMITH DONALD E III	2704 75TH ST W	\$523 98

Lehigh Acres <https://quicksearch.ennead-data.com/lehighacresfire>



**HAINES CITY**  
The Heart of Florida

**City of Haines City**  
2024-25 Fire Service Assessment

**SEARCH RESULTS (NOTE: A MAX OF 200 RECORDS WILL BE DISPLAYED IF MORE RESULTS ARE RETURNED)**

Searched Owner Name for smith

[New Search](#)

Parcel ID	Owner (the first owner of record is shown where multiple owners exist)	Location	Subtotal of Tier 1, Tier 2, and \$5 City Admin Charge	Uniform Method of Collection Charges	Total NAV Assessment
26-27-13-489188-000410	SMITH AMBER M	812 GISELE CT	\$340.01	\$25.59	\$365.60
26-27-13-489188-000720	SMITH JASON THOMAS	428 ANDREA CIR N	\$358.51	\$26.98	\$385.49

Haines City <https://quicksearch.ennead-data.com/hainescity>

Third, we attach an unofficial specimen of a Final Judgment typical of the result we seek on behalf of every client and called for in the referenced Work Order throughout.

[See Final Judgment relating to Lehigh Acres Fire District on following page.]



# **SPECIMEN FORM OF FINAL JUDGMENT**

Linda Doggett, Lee County Clerk of Circuit Court

INSTR. # 2020000309283, Doc Type JUD, Pages 36, Recorded 12/10/2020 at 10:30 AM, Deputy Clerk LFAHRNER ERECORD

Filing # 117926706 E-Filed 12/09/2020 02:36:46 PM

LEHIGH ACRES FIRE CONTROL AND  
RESCUE DISTRICT, an independent  
special fire control district of the State of  
Florida,

Plaintiff,

vs.

STATE OF FLORIDA, and the taxpayers,  
property owners and citizens of the Lehigh  
Acres Fire Control and Rescue District,  
including non-residents owning property  
or subject to taxation therein, and others  
claiming any right, title or interest in  
property to be affected by the issuance of  
the Bonds herein described or to be  
affected in any way thereby,

Defendants.

IN THE CIRCUIT COURT OF THE  
TWENTIETH JUDICIAL CIRCUIT OF  
THE STATE OF FLORIDA, IN AND  
FOR LEE COUNTY, FLORIDA

CIRCUIT CIVIL

CIVIL ACTION NO: 20-CA-7432

VALIDATION OF THE LEHIGH  
ACRES FIRE CONTROL AND RESCUE  
DISTRICT NON-AD VALOREM  
ASSESSMENT REVENUE BONDS,  
SERIES 2020, IN A PRINCIPAL  
AMOUNT NOT TO EXCEED  
\$55,835,000.00

### FINAL JUDGMENT

The above and foregoing cause has come to final hearing on the date and at the time and place set forth in the Order to Show Cause heretofore issued by this Court on the Complaint for Validation filed by Plaintiff Lehigh Acres Fire Control and Rescue District (the "District") against the taxpayers, property owners and citizens of the District including non-residents owning property or subject to taxation therein, and all others having or claiming any right, title, or interest in property to be affected by the issuance of Plaintiff's Non-Ad Valorem Assessment Revenue Bonds, Series 2020, in a principal amount not to exceed \$55,835,000.00 (the "Bond" or "Bonds") for purposes of



financing the acquisition of certain capital improvements and equipment as further described herein, and all matters connected therewith including but not limited to the imposition of special assessments, sometimes referred to as non-ad valorem assessments, against real property located within the District (the "Assessments" or "Non-Ad Valorem Assessments") which is specially benefited by such capital improvements and equipment, the pledge of the special assessments to the repayment of the Bonds, and the legality of all covenants and proceedings in connection therewith, all as hereinafter described, or to be affected in any way thereby.<sup>1</sup> The Court having considered the same and heard the evidence and being fully advised in the premises, finds as follows:

FIRST. This Court has jurisdiction over this validation pursuant to Section 75.01, Florida Statutes.

SECOND. Plaintiff is an independent special fire control district located entirely within Lee County, Florida, duly organized and existing under and by virtue of the laws of the State of Florida.

THIRD. On August 18, 2020, the voters of the District approved a referendum (the "Referendum") with the following language:

Funding Lehigh Acres Fire District Services, Administration, and Capital  
with Non-Ad Valorem Property Assessments

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<sup>1</sup> For convenience, capitalized terms used herein are accorded the meaning set forth in the Complaint.

As an alternative to ad valorem taxes and current assessments, may Lehigh Acres Fire District annually levy non-ad valorem assessments beginning fiscal year 2020/2021 to fund fire protection, rescue, emergency medical services, administration, governance and associated capital not exceeding \$162 per parcel plus \$.93 per \$1,000 of value of improvements thereon, together with identified administrative costs, collection costs, and statutory discounts, with increases limited by growth in Florida personal income over the previous 5 years?

The certified official results of the referendum election showing that "Yes" received more votes than "No" and thereby authorizing the imposition of non-ad valorem assessments are attached hereto as Plaintiff's Exhibit 1.

FOURTH. During its properly scheduled meetings conducted on March 27, 2018, July 24, 2018, July 31, 2018, August 7, 2018, February 26, 2019, March 13, 2019, March 26, 2019, April 30, 2019, May 8, 2019, May 28, 2019, June 25, 2019, September 16, 2019, October 9, 2019, April 28, 2020, May 26, 2020, June 30, 2020, July 13, 2020, July 28, 2020, August 25, 2020, September 14, 2020, September 29, 2020, and October 27, 2020, the Board of Commissioners addressed and considered, *inter alia*, the nature and scope of the Assessments. Copies of the agendas and minutes pertaining to such Board of Commissioners meetings are attached hereto as Plaintiff's composite Exhibit 2.

FIFTH. On August 23, 2020, a notice of public hearing was duly published and, continuously since May 29, 2020, the entire list or roll of tax parcels subject to the Assessment, together with the dollar amount of the Assessment proposed to be imposed against each (the "Assessment Roll"), was available at the offices of the Fire Chief, 636 Thomas Sherwin Ave. S., Lehigh Acres, Florida, by computer terminal



available to the public, and has been continuously available online at the District's internet website at <http://www.lehighfd.com/> and at <http://quicksearch.ennead-data.com/lehighacresfire> since May 29, 2020 and through the September 14, 2020 public hearing. Proof of publication and Website Posting Certificates attesting to the continuous posting and availability of the Assessment Roll are attached hereto as part of Plaintiff's composite Exhibit 3.

SIXTH. On August 25, 2020, the Board of Commissioners properly and lawfully adopted Resolution No. 20-08-02 (the "Directory Resolution"), a copy of which is attached hereto as Plaintiff's Exhibit 4. The Directory Resolution authorized, confirmed, and directed District staff and consultants to initiate the process necessary for consideration of the imposition and collection of the Assessments, allocated substantially in accordance with what is often referred to as the 'simplified method' publicly discussed at meetings of the Board of Commissioners for several months prior and anticipated to be documented and detailed further by a written report and analysis upon a positive response to the Referendum.

SEVENTH. Pursuant to chapter 191, Florida Statutes, sometimes cited as the "Independent Special Fire Control District Act," and chapter 2000-406, Laws of Florida, the special act creating the District (the "Special Act"), copies of which are attached hereto as Plaintiff's composite Exhibit 5, the results of the Referendum, and other applicable provisions of law (all together, the "Act"), and by virtue of the authority

thereof, the Board of Commissioners of the District did on August 25, 2020, properly consider and properly and lawfully adopt Resolution No. 20-08-01 (the "Procedural Resolution"). A copy of the Procedural Resolution and the agendas and minutes pertaining to the August 25, 2020 Board of Commissioners meeting are attached hereto as Plaintiff's composite Exhibit 6.

EIGHTH. In enacting the Procedural Resolution, the Board of Commissioners determined *inter alia* to exercise powers granted under the Act to legislate locally and employ the use of the Non-Ad Valorem Assessments as an alternative and supplemental revenue source for the funding of fire protection and emergency rescue and medical services and facilities.

NINTH. The procedure for levying special assessments described in the Procedural Resolution involves notice by publication in advance of a public hearing prior to the adoption of an Annual Assessment Resolution which, among other things, generally describes the fire protection and emergency rescue and medical services, facilities and programs to be funded by the special assessments and the proposed method of apportioning the cost of such services, facilities and programs, and the advance preparation and promulgation of an assessment roll describing properties subject to the special assessment and the amount thereof. At the conclusion of the public hearing, the Board of Commissioners, if so inclined after receiving written objections, evidence, and hearing testimony of interested persons, adopts the Annual



Assessment Resolution which approves the assessment roll, imposes the special assessments, provides for administrative and policy direction and provides for collection thereof.

TENTH. Well before September 14, 2020, the Board of Commissioners received and considered the fundamentals of the 'simplified method' and then an evidentiary summary report entitled "Overview of Simplified Assessment Approach, Lehigh Acres Fire Control and Rescue District" with associated appendices prepared by GAI Consultants, Inc., and Ennead, LLC (the "Executive Summary").

ELEVENTH. A duly noticed public hearing was conducted on September 14, 2020, to consider adoption of the Assessment Roll. After the public hearing held September 14, 2020, pursuant to the prior public direction in the Directory Resolution, the Procedural Resolution, the results of the Referendum, and other applicable provisions of law, and by virtue of the authority thereof, the Board of Commissioners continued to evaluate the facts and circumstances before them and properly and lawfully adopted Resolution No. 20-09-01 (the "Annual Assessment Resolution"), a copy of which together with the Executive Summary prepared by GAI Consultants, Inc. is respectively attached hereto in Plaintiff's composite Exhibit 7.

TWELFTH. In the Annual Assessment Resolution, the Board of Commissioners rationally ascertained, determined, and declared that:

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

(B) The sharing of benefits, burdens and costs for fire protection, rescue, emergency medical services, administration, governance, associated capital, and associated services, facilities and programs based upon the relative value of improvements for each Tax Parcel in the District as compared to the relative value of improvements for all Tax Parcels in the District could conceivably serve alone as a



fair and reasonable means to apportion entirely the Assessed Cost. Such approach substantially removes the underlying land values from consideration and reasonably focuses upon the built, improved, or husbanded environment on the real property protected and served by fire protection, rescue, emergency medical services, administration, governance, associated capital, and associated District services, facilities and programs. This is a direct and logically related means to share benefits, burdens and costs emanating from or inuring to real property in the District for the constant availability and readiness of fire protection, rescue, emergency medical services, administration, governance and associated capital, services, facilities, and programs.

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

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

(E) Besides the advantage of relying upon data prepared by the Property Appraiser in the normal conduct of such person's responsibilities, an approach based in whole or in part upon relative improvement value is also advantageous because it is self-correcting. Relative value of improvements may change from year to year in accordance with market conditions and other factors and such variation will be adjusted automatically each subsequent year in accordance with the updated improvement value determined from data required to be developed by the Property Appraiser for other purposes. If the improvements on a given Tax Parcel were to increase or decrease in value with the passage of time relative to the updated improvement value District-wide, that Tax Parcel's relative percentage to the total amount assessed for that Tax Parcel and all Tax Parcels would also increase or decrease proportionately.

(F) The mere availability of fire protection, rescue, emergency medical services, administration, governance, associated capital, and associated services, facilities and programs benefits each parcel of real property in the District in a substantially uniform fashion by relieving the common burden placed upon District services and facilities collectively created by individual parcels in the District whether a fire or emergency event occurs or not. Fundamentally, the presence of each parcel within the District creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide fire



protection, emergency rescue and medical services and facilities for all parcels in the District. Such constant availability and readiness inures to the benefit of all developed and developable real property in the District.

(G) The District's core preparedness costs are generally those necessary to maintain the readiness of emergency personnel, equipment and facilities to respond in the event of random emergency calls and to assure an effective network of coverage, a metric used by insurance ratings organizations for calculation of basic insurance ratings. Such preparedness is continual and predominantly lies in wait for the emergency of a fire control, emergency rescue or medical service incident occurring at or upon real property within the District.

(H) The Board of Commissioners carefully considered a detailed analysis and report prepared by GAI Consultants, Inc. describing a simplified special assessment apportionment methodology designed to fund all or some portion of the District's annual budget expenditures corresponding to fixed (as opposed to more variable) costs incurred in maintaining common or similar continual readiness to provide fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities and programs to all parcels within the District.

(I) These core preparedness costs of lying in wait are largely recurring, almost fixed over the course of a budgetary period, because they are strongly associated with wages, salaries, administration, and overhead which support the

constant availability of fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities and programs. Due, in part, to the focused and limited statutory mission of this special purpose local government, such core costs must be absorbed even when firefighting and emergency services capabilities remain exclusively in standby mode.

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

(K) The constant potential for the outbreak of a fire and need for emergency rescue and medical services represents the predominant requirement for service by the District. When and where an incident occurs is essentially an unknown and difficult variable to accurately predict. The scale of this potential defines the basic underlying cost of being prepared to limit fire loss, serve real property and occupants thereon to protect and support property values and limit liability of



property owners, and increase the use and enjoyment of real property in the District. From a policy and public purpose standpoint, preparedness is the predominant activity of the District's fire protection, emergency rescue and medical services and facilities. The District, in this state of readiness, must consider the committable personnel, necessary equipment and facilities, and the time likely required to extinguish a fire or undertake an emergency rescue or medical services response (planning or preparing for the potential incident or event) prior to the emergency allocation of direct resources enabling a fire to be extinguished or effecting an emergency rescue or medical services response as quickly as possible (deploying to or intervening in the incident or event itself). The amount of resources for fire protection and emergency rescue and medical services, facilities and programs made available in such a continual preparedness exercise each year is a public administration and policy decision which necessarily focuses in the aggregate on all parcels of property within the District.

(L) In developing a recurring revenue source to fund a portion of the core fixed cost component of the District's annual budget associated with a continued readiness to provide fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs, it is not necessary to solely focus on the size, value or physical characteristics of individual parcels or Tax Parcels. Instead, in this context, each individual parcel or

Tax Parcel capable of development contributes similarly to the required state of readiness, and similarly and substantially shares the same benefits from such core fixed cost component; and, therefore it is fair and reasonable to ask the owner of each individual parcel or Tax Parcel (developed or capable of development) to contribute equally toward the burden of funding all or a portion of the core fixed costs associated with such continual readiness to provide fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities and programs.

(M) The findings contained herein are premised upon information, input, analysis and review from District staff, officials and experts, and public comment, as well as careful consideration by the Board of Commissioners. A combination of the foregoing yields a reasoned apportionment methodology premised upon two distinct tiers or classes of apportionment allocation: Tier 1 – a sharing of benefits, burdens and costs for fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs based upon the relative value of improvements for each Tax Parcel in the District as compared to the value of improvements for all Tax Parcels in the District; and, Tier 2 – a sharing of benefits, burdens and costs for fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs on a per parcel allocation premised upon maintaining a



continual state of preparedness and readiness to serve whether or not a request for actual assistance is ever received. Although either of these two tiers might be used singularly to address a significant portion of the budget for special assessment apportionment purposes, together they provide a simplified and powerful equity tool for the District to fairly and reasonably share assessable benefits, burdens and costs among all assessable Tax Parcels in the District.

(N) Allocating a portion of the fixed costs attributable to the District's continual readiness to provide fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs on either a developable parcel or Tax Parcel basis reasonably avoids cost inefficiencies and unnecessary administration, and is a fair, efficient and reasonable mechanism to allocate such costs among all Tax Parcels.

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

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

(Q) It is also fair and reasonable that some portion of fixed costs and variable costs be shared and distributed among parcels, including statutorily defined parcels such as multiple parcel buildings, individual condominium or cooperative units with extraordinary alienability, using apportionment methods which are weighted more heavily on the Assessment Roll (using data from the Tax Roll) toward physical characteristics, such as those represented by the relative value of improvements.

(R) District staff and consultants have reviewed current and prior year budget information related to the provision of fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs. The exemplary budget for this purpose conservatively excludes any impact fee associated costs or revenues for the purposes of identifying the Assessed Cost. As well, the Board of Commissioners determines not to underwrite non-emergency transport services by Assessment revenues, so that the District's exemplary budget used to determine the Assessed Cost, on its face, avoids



any question that the Assessed Cost includes such transport services. This factually serves to isolate expenditures of impact fee revenue sharing and non-emergency transport services from being paid for from the Assessed Cost and avoids a strained debate as to case law concerns and the validity of the resulting Non-Ad Valorem Assessment.

(S) GAI Consultants, Inc. reviewed current and prior year budget information related to the provision of fire protection, emergency rescue and medical services, administration, governance, and associated capital services, facilities and programs and shared a reasoned analysis of fixed and variable cost budget components, resulting in the determination that all parcels in the District benefit in a substantially uniform manner from services, facilities and programs characterized as fixed and otherwise necessary to provide a continual readiness and availability of fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs. Based on the GAI Consultants, Inc., report and the premises:

(1) The obligation to stand in readiness to provide fire protection or emergency rescue and medical services is caused by the very existence of each of the parcels in the District.

(2) The benefits provided to real property by the fire protection, rescue, emergency medical services, administration, governance, and associated

capital services, facilities, and programs equal or exceed the costs of standing ready to serve and deploying to those parcels where a fire, emergency rescue, or emergency medical incident occurs.

(3) Both improved and unimproved properties benefit from the District's provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs regardless of whether a call for assistance is ever received, even if the District's resources remain exclusively in a standby mode.

(4) Each parcel in the District places a burden on the public budget that underwrites a continual readiness to provide fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs, because each parcel in the District, whether improved or unimproved, contributes to the potential for a fire outbreak or medical emergency to which the District has the focused mission to respond; each such parcel increases the capacity needed by the District to respond to emergency events.

(5) The prevention and education functions of certain District personnel benefit real property as much as direct fire suppression personnel because they reduce the likelihood of an outbreak of a fire incident on any particular parcel, deter conditions that create enhanced risk of a fire or emergency



rescue or medical services call occurring, ensure compliance with regulations or industry standards that facilitate efficient and effective responses that ensure maximum protection of improvements to real property and reduction of liability for events occurring on improved or unimproved real property, and facilitate the provision of fire protection, emergency rescue, and emergency medical services to parcels where an incident occurs.

(6) The focused mission of the District supports the maintenance of the District's Insurance Services Office, or ISO, rating, including fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs, both directly and indirectly, resulting from the documented availability of professional fire protection and emergency medical services first responders with certain response capabilities.

(7) The bundle of services, including fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs, available to all parcels of real property within the District, contribute to the inherent value of those parcels—properties are more valuable when they are provided with these types of services than if they are unprotected.

(8) The mere availability of fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs enhances the potential use and enjoyment of both improved and unimproved parcels because it expands the groups of persons or businesses who are willing to invest in, develop, or otherwise make use of real property for residential, commercial, or recreational purposes.

(9) The reduced potential for losses or liabilities associated with fire incidents, emergency medical events, or a wide variety of other incidents to which the District stands ready to respond yields materially greater enjoyment of and enhances the value of real property.

(T) It is fair and reasonable to fund all or a portion of the Assessed Cost on the basis of the relative value of improvements associated with each Tax Parcel compared to the total value of all improvements in the District in order to recognize the proportional benefit accruing to properties which face greater financial loss in the event of fire incident or liability resulting from the need for emergency rescue and medical services associated with any given Tax Parcel. Based on the GAI Consultants, Inc., report and the premises:

(1) The provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities, and programs protects properties, whether insured or uninsured, by shielding



equity in those properties in the event of a fire incident or response for emergency rescue or medical services which may result in liability and by reducing the magnitude of a loss in a fire incident, emergency rescue or medical services deployment, or other incident to which the District stands ready to respond.

(2) The benefits to improved properties of the provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities, and programs in excess of the degree to which unimproved properties are benefitted equal or exceed the annually varying costs of providing these services.

(3) Improved properties benefit from the deployment of the District's resources to all nearby properties, whether improved or unimproved, because the containment of fire outbreaks, emergency rescue and medical events, and other incidents to which the District may respond reduces or prevents losses and liabilities to improved properties to a greater degree than to unimproved properties.

(4) Parcels of real property benefit from the provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities, and programs in a degree proportionate to the relative value of each improvement compared to the value of all of the

improvements in the District as a whole because the potential for loss associated with a fire, rescue, or medical emergency is fairly and reasonably viewed as proportionately greater for properties with higher-value improvements than lower-value improvements.

(U) It is fair and reasonable to multiply the District's estimated budget for fire protection, emergency rescue and medical services, administration, governance, and associated capital services, facilities and programs by an identified proportion of the core fixed costs associated with the continual readiness to provide fire protection, rescue, emergency medical services, administration, governance and associated capital, services, facilities and programs, in order to determine a proportional amount of the estimated budget allocable to such core fixed costs; and, then divide such amount by a reasonable estimate of the total number of developable parcels within the District in order to determine the proposed annual rate of assessment per Tax Parcel in a reasoned process to uniformly and proportionally fund such core fixed costs associated with the constant readiness to serve. The same treatment may also be fairly and reasonably accomplished in an administratively truncated manner by use of Tax Parcels alone.

(V) The District is not required to fully fund any given essential service or capital cost through a special assessment. So long as the application of funds is for a public purpose and funds are legally available, the District may alternatively



determine to fund all or some discrete portion of an essential service or capital cost with general fund or other legally available revenues. The determination as to whether to contribute other legally available revenues, and how much to contribute, lies solely in the discretion of the Board of Commissioners in each budget year.

(W) There is no requirement that the District impose an assessment for the maximum amount of the budget that can be funded by special assessments. Stated in the alternative, the Board of Commissioners may annually determine as a tax equity tool to impose special assessments at a rate less than necessary to fund all or any specific portion of the costs which might otherwise be funded by special assessments associated with fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs. Costs incurred in providing fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs not otherwise funded through special assessments in any given year may be paid with general fund or other legally available revenues. Such legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part to one tier or class of any budget allocation or expense, or in any combination thereof, and maintain the validity of each apportionment approach used for the remaining portion of the budget attributed to the costs assessed. This flexibility is implemented

through a policy and legislative determination employed through careful adherence to and understanding of case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the Board of Commissioners. However, in no event shall any annual rate of special assessment exceed that previously noticed to the affected property owners without further notice and public hearing pursuant to the Procedural Resolution or as otherwise provided by law.

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

(Y) The apportionment among Tax Parcels of a portion of the District's annual budget for fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs represented by the assessment rates approved and authorized by the District electors and Non-Ad Valorem Assessments [the District] adopted are reasonably characterized as necessary for providing the continual availability and readiness to provide fire protection, emergency rescue and medical services, administration, governance and



associated capital, services, facilities and programs, notwithstanding whether fire incidents, emergency rescue or medical services calls materialize or not; and, is . . . a fair and reasonable means to annually allocate and share such benefits, burdens and costs; and has also been authorized by the electors.

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

(AA) The Non-Ad Valorem Assessments to be imposed in accordance with [the Annual Assessment] Resolution provide a proper and equitable method of funding fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs provided by the District by fairly and reasonably allocating a portion of the cost thereof among specially benefited property.

THIRTEENTH. The determinations and findings in the Annual Assessment Resolution are, *inter alia*, premised upon information and evidence including, but not limited to, the Executive Summary prepared by GAI Consultants, Inc. and included in the record before the Board of Commissioners on September 14, 2020. In addition, the Board of Commissioners duly considered the individual knowledge and input of the Board members, District staff, and public comments.

FOURTEENTH. Competent, substantial evidence exists to support all necessary statutory compliance and the legislative findings, determinations and procedural approach of the Board of Commissioners as provided in the Procedural Resolution and Annual Assessment Resolution.

FIFTEENTH. Tier 1 of the apportionment method utilized by the District to apportion the Assessments is based in part upon the relative improvement value of improvement associated with each parcel<sup>2</sup> of real property, excluding land. Such methodology does not rely solely upon or even consider the assessed, market or taxable value of the entire parcel; rather, it focuses upon using information from a standardized public database and the relationship of the built, improved, and husbanded environment on each improved parcel to that of all other improved parcels in the entire District as a means to rationally share a part of the cost the District experiences each

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<sup>2</sup> The Assessment is levied against each parcel as platted, but for ease of administration the District lawfully granted an exemption to each parcel exceeding one within each tax parcel for the 2020-2021 fiscal year.



year in making available fire protection and emergency rescue and medical services and facilities. The District presented credible evidence and authority which satisfies and surpasses the legal standard that Tier 1 of the apportionment methodology must be reasoned and not arbitrary.

SIXTEENTH. Tier 2 of the apportionment method utilized by the District to apportion the Assessments is based in part upon reasonably sharing the constant and predominant cost of standing ready to serve that is unique to the services provided by independent special fire control districts. Such methodology addresses all parcels in the community and does not rely upon size, value or physical characteristics of the parcels, but rationally distributes evenly among all parcels a portion of the annually recurring level of service cost which must be annually committed by the District in its budget process for the fundamental availability of fire protection and emergency rescue and medical services and facilities to all parcels. The District presented credible evidence and authority which satisfies and surpasses the legal standard that Tier 2 of the apportionment methodology must be reasoned and not arbitrary.

SEVENTEENTH. The Annual Assessment Resolution properly and lawfully imposed special assessments against property located within the entire District to fund the cost of fire protection and emergency rescue and medical services, facilities and programs to serve such area and the costs and expenses associated with administration and collection of the Assessments as authorized by the Referendum, and is structured

such that the assessment for each parcel is not in excess of the proportional benefits, or relief of burdens created, as compared to assessments on other parcels throughout the District.

EIGHTEENTH. The Annual Assessment Resolution properly and lawfully imposes assessments on agricultural parcels. The District's authority to impose these assessments derives from the powers granted by the Legislature in the Act, and not Chapter 170, Florida Statutes. Any alternative means of apportionment or suggestion of limitation on imposition of assessments for fire protection services on certain agricultural parcels found in Chapter 170 is, by the terms of that Chapter, applicable only to assessments imposed pursuant to Chapter 170, which the District did not use.

NINETEENTH. The Annual Assessment Resolution lawfully provides for the use of the uniform method of collection of Assessments in accordance with Article III of the Procedural Resolution and sections 197.3632 and 197.3635, Florida Statutes. The District has previously complied with the notice requirements of section 197.3632, Florida Statutes, including by adoption of Resolution 14-12-21 providing notice of the District's intent to use the uniform method of collection, and entered into a written agreement with the Tax Collector providing for reimbursement of necessary administrative costs associated with collection of assessments using the uniform method. The District timely delivered an assessment roll on compatible electronic media, along with a certificate to the roll on the appropriate form, to the Tax Collector



on or before September 15, 2020. The assessment roll has since been processed by the Tax Collector and included on the combined notice for taxes and non-ad valorem assessments described in section 197.3635, Florida Statutes, which combined notice has been printed and mailed by the Tax Collector to all property owners in the District. Copies of Resolution 14-12-21, proof of publication thereof, the agreement providing for reimbursement of necessary expenses, the certificate to the roll on form DR-408A, and communication from the Tax Collector confirming receipt and processing of the roll are attached hereto as Plaintiff's composite Exhibit 8. All requirements for collection of the Assessments via the uniform method of collection have been timely met and the collection of the Assessments via the uniform method of collection is a ministerial duty of the Lee County Tax Collector.

TWENTIETH. The Procedural Resolution properly and lawfully sets forth a mechanism by which the rate of assessment may be increased in future years by a cognizable indexing feature established from year to year so long as notice of such indexing feature is initially provided by mailed notice to all affected District property owners. Such indexing feature was properly a subject of the Referendum. The District provided duly mailed notice of the assessment and such an indexing feature measured by an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 years to each property owner. An affidavit of mailing, along with an

exemplary copy of the mailed notice, is attached hereto as Plaintiff's Composite Exhibit 9.

TWENTY-FIRST. The Assessments are not imposed by the Lee County Property Appraiser or the Lee County Tax Collector. The statutory duties of the property appraiser and the tax collector are unaffected by the District's use of information produced by such entities. Any duties of the property appraiser or the tax collector in regards to the collection of the Assessments under section 197.3632 are wholly ministerial and the property appraiser and the tax collector are without any discretion with regard to the collection of the Assessments on the tax notice once the District elects to use this method and complies with the requirements of section 197.3632, Florida Statutes.

TWENTY-SECOND. The Assessments imposed pursuant to the Procedural Resolution and the Annual Assessment Resolution constitute a lien against assessed property equal in rank and dignity with the liens of all state, county or municipal taxes and other non-ad valorem assessments and, except as otherwise provided by law, such lien is superior in dignity to all other liens, titles and claims until paid.

TWENTY-THIRD. In accordance with Section 2.06 of the Procedural Resolution and Section 3.07 of the Annual Assessment Resolution, adoption of the Annual Assessment Resolution was the final adjudication of the issues presented in the Annual Assessment Resolution (including, but not limited to, the procedures used by the



District and the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps were initiated in a court of competent jurisdiction to secure relief within thirty (30) days from the date of the Annual Assessment Resolution.

TWENTY-FOURTH. Pursuant to the Act and by virtue of the authority thereof, the Board of Commissioners did on October 27, 2020, properly and lawfully adopt Resolution No. 20-10-01 (the "Bond Resolution"), a copy of which is attached hereto as Plaintiff's Exhibit 10. The Bond Resolution properly and lawfully authorized the issuance of the District's Non-Ad Valorem Assessment Revenue Bonds, Series 2020 in the principal amount of not to exceed \$55,835,000.00 to fund the acquisition and/or construction of capital improvements and equipment for the District's fire protection and emergency rescue and medical services including, without limitation, the construction of fire stations and the acquisition of equipment necessary for the suppression of and protection from fires and to provide emergency rescue and medical services, defined therein as the "Project."

TWENTY-FIFTH. Authority is conferred upon the District, under and by virtue of the laws of the State of Florida, particularly the Act, the Procedural Resolution, and the Bond Resolution, to issue the Bonds for the purpose of providing funds to pay the costs of the Project and paying the costs of issuing the Bonds.

TWENTY-SIXTH. The Bond or Bonds issued under the Bond Resolution are Obligations as defined in the Procedural Resolution, shall be dated the date of their respective execution and delivery, shall bear interest at such rate or rates not exceeding the maximum rate permitted by law as provided in a supplemental resolution of the District, and shall be payable and/or pre-payable in lawful money of the United States of America on such dates all as determined in the Bond Resolution or by supplemental resolution. The Bond or Bonds may bear interest at fixed or variable rates and may be issued as current interest notes, capital appreciation notes, lease-purchase obligations subject to annual appropriation or other legal structures as approved by supplemental resolution. The Bond or Bonds shall be in the form set forth by supplemental resolution.

TWENTY-SEVENTH. The Bond or Bonds shall not be or constitute a general obligation or indebtedness of the District as a "bond" within the meaning of Article VII, Section 12 of the Constitution of the State of Florida, but shall be payable solely from the Assessments in accordance with the terms of the Bonds. No holder of any Bond shall ever have the right to compel the exercise of any ad valorem taxing power or the use of ad valorem tax revenues to pay such Bond, or be entitled to payment of the Bond from any funds of the District except from the "Pledged Revenues" which are defined in the Bond Resolution as: (i) the Assessments, (ii) the moneys on deposit in the funds and



accounts established thereunder, and (iii) investment earnings on moneys deposited in such funds.

TWENTY-EIGHTH. The District has full legal authority to issue and sell the Bonds heretofore approved by the Board of Commissioners and to pledge to the repayment thereof from the revenues described in the Bond Resolution.

TWENTY-NINTH. The Bond Resolution operates as a trust indenture and appoints U.S. Bank National Association as the project fund trustee who shall be bonded to the extent required by law, who shall accept and administer the trusts and funds created by the Bond Resolution, and who shall certify the proper expenditure of the proceeds of the bonds pursuant to the Bond Resolution, all in conformance with section 75.04(2), Florida Statutes.

THIRTIETH. The legislative findings and determinations of the Board of Commissioners as set forth in the Procedural Resolution, the Annual Assessment Resolution, and the Bond Resolution are lawful, valid, not arbitrary, and based upon competent substantial evidence.

THIRTY-FIRST. The character of the Bonds and the nature of the District entitle the District to proceed in accordance with the provisions of Chapter 75, Florida Statutes, including the filing of the Complaint in this Court, for the purpose of obtaining the Court's determination of the power and authority of the District to issue the Bonds, the effect and sufficiency of the Referendum, the power and authority of the

District to impose, levy, and collect the Assessments pursuant to the Procedural Resolution beginning annually within the current fiscal year and each year thereafter pursuant to the Annual Assessment Resolution, the validity of the Assessments as Pledged Revenues to repay the Bonds, the validity of the Bonds, and all matters in connection therewith.

THIRTY-SECOND. The District has demonstrated that its legislative determinations concerning the special benefit conveyed to real property by the fire protection and emergency rescue and medical services and facilities and the fairness and reasonableness of its chosen apportionment methodology were supported by competent, substantial evidence and that no party filed an action for relief from the special assessments within the thirty (30) day period following September 14, 2020 as required by Section 2.06 of the Procedural Resolution and Section 3.07 of the Annual Assessment Resolution for initiation of action for relief, and such actions are now barred.

THIRTY-THIRD. Due and proper notice addressed to the State of Florida, and the taxpayers, property owners and citizens of the Lehigh Acres Fire Control and Rescue District, including non-residents owning property or subject to taxation therein, and all others having or claiming any right, title, or interest in property to be affected by the issuance by the District of the Bonds and the related imposition of the Assessments, or to be affected in any way thereby was duly published in *The News-*



*Press*, a newspaper published and of general circulation in Lee County, Florida, once each week for two consecutive weeks, the first such publication being not less than twenty (20) days prior to the date of said hearing, as required by law.

THIRTY-FOURTH. The Answer of the State Attorney for and on behalf of the State of Florida has been carefully considered by this Court. Such Answer shows no cause why the prayers of the District should not be granted and discloses no irregularity or illegality in the proceedings set forth in the Complaint.

THIRTY-FIFTH. This Court has found that all requirements of the Constitution and laws of the State of Florida pertaining to the applicable law and proceedings in the above entitled matter have been followed.

NOW, THEREFORE, IT IS ORDERED AND ADJUDGED that the issuance by the District of its not to exceed \$55,835,000.00 Non-Ad Valorem Assessment Revenue Bonds, Series 2020 bearing interest payable in such manner and on such dates, at interest rates not exceeding the maximum rate permitted by law, all as provided by resolution of the District, is for proper, legal and paramount public purposes and is fully authorized by law, and that this Final Judgment validates and confirms the power and authority of the District to issue the Bonds, the effect and sufficiency of the Referendum, the legality and validity of the Procedural Resolution, the power and authority of the District to impose, levy, and collect the Assessments pursuant to the Procedural Resolution beginning annually within the current fiscal year and each year

thereafter pursuant to the Annual Assessment Resolution to annually fund fire protection, rescue, emergency medical services, administration, governance and associated capital, the method of apportioning the Assessments among the real property subject thereto, the special benefit conveyed to real property or the relief of burden caused by real property by the fire protection, rescue, emergency medical services, administration, governance and associated capital funded in part through the Assessments, the lien of the Assessments being equal in rank and dignity with the lien of all state, county and municipal taxes, the rate of assessment along with the indexing feature for future rate changes, the Bond Resolution, the validity of the Assessments as Pledged Revenues to repay the Bonds, the validity of the Bonds, and the legality of all proceedings and matters in connection therewith.

There shall be stamped or written on the back of each Bond a statement in substantially the following form:

"This Bond is one of a series of Bonds which were validated by judgment of the Circuit Court for Lee County, Florida rendered on \_\_\_\_\_, 2020.

\_\_\_\_\_  
Chairperson"

provided that such statement or certificate shall not be affixed within thirty (30) days after the date of this judgment and unless no appeal be filed in this cause.



DONE, ORDERED AND ADJUDGED at the Courthouse in Fort Myers, Florida,  
this 9<sup>th</sup> day of December, 2020.



eSigned by Alana Laboda 12/09/2020 14:35:54 6b126p5C

Electronic Service List

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Anthony Kunasek <pthomas2@sao.cjis20.org>

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Tyler Patrick Lovejoy <ServiceSAO-LEE@sao.cjis20.org>

**SPECIMEN FORM OF  
PROFESSIONAL SERVICES  
AGREEMENT  
AND  
WORK ORDER**



## PROFESSIONAL SERVICES AGREEMENT

**THIS PROFESSIONAL SERVICES AGREEMENT** is entered into as of the 1<sup>st</sup> day of \_\_\_\_\_, 2025, between the City of Kissimmee, Florida, by and through its City Commission, situated at 101 Church St., Suite 500, Kissimmee, FL 34741 (the "City"), and the law firm of Mark G. Lawson, P.A. (the "Firm" or "MGLPA").

**WHEREAS**, the City desires assistance with the development and refinement of a non-ad valorem revenue source to provide funding for the community's fire protection program; and

**WHEREAS**, after advertising, considering and employing its procurement process, the City desires to engage the Firm as special counsel to assist and advise the City in the development of strategies, planning and implementation of such revenue source, together with related activities and objectives, and other local government matters when requested; and

**WHEREAS**, the City, with the concurrence of its staff and City Attorney, and by and through its duly authorized City Manager, hereby directs and authorizes the engagement and use of the Firm as special counsel to the City.

**NOW, THEREFORE**, it is agreed as follows:

1. **SPECIAL COUNSEL SERVICES.** The Firm will provide legal services as special counsel to the City as provided for herein. The contemplated legal services are to be provided in conjunction with the efforts and input of the City's counsel, designated consultants, experts, officials, and staff of the City. Such legal services and assistance are to be provided on an hourly or negotiated fee basis by separate work orders as provided herein and shall generally include the following:

(A) sharing the Firm's and its principals' knowledge and experiences and, prior exposure in home rule special assessment and other local government revenue development programs, including programs which finance the planning, development and implementation of non-ad valorem assessments, for among other things fire protection related essential services and capital programs;

(B) providing advice in developing a strategy to address methodology and procedural issues associated with implementing and refining non-ad valorem revenue sources to fund specified capital equipment, infrastructure and essential services available to assessable properties in the community;

(C) facilitating the development or modification of appropriate ordinances, resolutions, interlocal or other agreements and documents to collaboratively and cooperatively achieve the City's objectives, including implementation;



- (D) providing research and advice;
- (E) rendering of written memoranda or reasoned opinions when necessary and agreed upon;
- (F) attending workshops, public meetings and hearings as necessary; and
- (G) providing assistance in the prosecution or defense of litigation, including validation proceedings and all documents associated therewith, and on appeal, if necessary.

**2. COMPENSATION FOR SPECIAL COUNSEL SERVICES.** The Firm will be compensated for legal services at negotiated fees and/or hourly rates as authorized by specific work orders.

(A) The Firm will be compensated for legal services at the following discounted hourly rates for local governmental clients:

- (1) Firm attorneys at a blended rate of \$345 per hour; and
- (2) Firm legal assistants, paralegals or law clerks at the blended rate of \$125 per hour.

(B) Any negotiated fee for legal services (or approved consultant services) shall include a scope of services, work order and fee structure authorized by the City in writing as provided for herein.

(C) In addition to any negotiated fees or hourly rates, the Firm shall be entitled to receive reimbursement for associated costs incurred, such as obtaining computer data or digital knowledge from public agencies, printing or reasonably estimated photocopies, pro-rated availability of use of legal research data bases, expenses associated with requested travel and overnight delivery charges. Any requested or necessary travel expenses will be reimbursed as approved by the Contract Administrator or in accordance with Section 112.061, Florida Statutes.

(D) The Firm shall bill the City periodically, but not more often than monthly, and provide an itemized statement of fees and costs incurred to date. All invoices shall be submitted to, approved and processed for payment by the Contract Administrator as designated herein.

(E) The Firm shall only provide services upon direction and authorization to do so by the Contract Administrator as provided herein or pursuant to authorized written work orders.



**3. ACKNOWLEDGMENT AND USE OF NECESSARY CONSULTANTS; APPROVAL PROCEDURE.**

(A) The achievement of the City's objectives as contemplated herein will necessarily require more than legal expertise. Subject to the recommendation of the Contract Administrator and the approval of the City, the Firm shall have the authority to use or retain on behalf of the City such additional consultants, experts, or counsel that it deems necessary to implement the objectives and programs of the City and shall not be unreasonably denied. Such approval shall be first requested in writing and shall include a scope of services and method of compensation for each additional consultant, expert, or counsel requested. If requested, statements for fees and costs incurred by any approved consultant, expert, or counsel, shall be first reviewed by the Firm or project lead and, upon approval, submitted to the Contract Administrator for payment. Such review by the Firm or project lead in the foregoing leadership role shall be conducted at no charge to the City. For the most part, work resulting from this relationship is anticipated to be accomplished by identified task and paid for by mutually agreed upon lump sum amounts.

(B) At the outset, the City acknowledges its use of Dr. Owen Beitsch, formerly of Real Estate Research Consultants, Inc., now a GAI Company ("GAI"), Ennead LLC ("Ennead"), David Taussig & Associates ("DTA") and Dr. Frederick Bloetscher acting individually or under his service company, Public Utility Management and Planning Services, Inc. ("PUMPS"), or their successors for the purposes of providing discrete professional assistance and services to the City and other local government officials in conjunction with the planning, development and implementation of funding non-ad valorem related essential services and capital funding programs for the City and to implement the objectives and programs of the City. For engagements involving an hourly fee basis, currently Dr. Beitsch and GAI will bill at a professional services rate not exceeding \$295 per hour, Ennead, DTA and PUMPS will bill at a professional services rate not exceeding \$275 per hour. Any periodic change in such rates must be approved by the Contract Administrator.

**4. DISCLOSURE.** The Firm has disclosed to the City that has served and it currently serves as general counsel and special counsel to numerous counties, municipalities and special districts throughout Florida, and that it has, and may in the future, serve as counsel in public finance or other transactions involving local governmental entities, redevelopment agencies, and other private or public economic development entities within or near the City and throughout Florida. After consultation with other counsel, the City waives any conflicts, if any, resulting from such representations. As well, the parties hereto acknowledge and agree that such representations, and the Firm's role as described herein to any other party, is not likely to create or cause any actual conflict, and service as counsel to other Firm clients in such regard will not *per se* be construed as a conflict or be objectionable to the City.

**5. CONTRACT ADMINISTRATION.**

(A) For ease and convenience of administration, the City shall from time to time designate one or more persons to provide policy direction and instructions to the Firm in the



administration of its duties under any work order or hereunder, approving and authorizing work orders and all other matters necessary to administer this Agreement on behalf of the City (the "Contract Administrator"). The initial Contract Administrator directed and authorized to act on behalf of the City shall be the City Manager, or such person's designee.

(B) The Firm shall be entitled to reasonably rely upon direction received from the designated Contract Administrator, Finance Director, City Attorney or other designee of the City Manager.

(C) The Firm and Contract Administrator are hereby directed and authorized to process the initial work order associated with expediting a fire service protection availability assessment program under this Agreement in substantially the form presented on even date. Subsequent work orders will be in writing from the Contract Administrator, and any amendments to the foregoing work order or subsequent work orders shall be in substantially similar format and approved by the Contract Administrator and agreed to by the parties.

## **6. GENERAL.**

(A) This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. This Agreement may be amended only by a written agreement entered into by the parties.

(B) This Agreement may be terminated with or without cause by the Contract Administrator or by the Firm at any time upon thirty (30) days' written notice. In the event of termination and unless directed otherwise, the Firm shall assume responsibility for completion of and shall be compensated for all work or representation requested and authorized prior to the notice of termination. Provided, however, the Contract Administrator may terminate this Agreement for breach by the Firm with such notice as may be reasonable under the circumstances. In the event of termination without cause, the Firm shall be compensated for work substantially undertaken by payment of negotiated fees and otherwise in accordance herewith for reasonable preparation, effort and expenses expended and work agreed to prior to the date of termination. Provided however, no fees or payment shall be due unless and until this Agreement and any ensuing work order is agreed to and executed by the parties.

(C) This Agreement may be executed in multiple counterparts. A facsimile copy of the Agreement may serve as an original for all purposes.

(D) This Agreement shall become effective when executed by all of the parties hereto.



**IN WITNESS WHEREOF**, the parties hereto have executed this Professional Services Agreement as of the date and year first above written.

**MARK G. LAWSON, P.A.**

By: Mark G. Lawson  
Authorized Signatory (SEAL)

**CITY OF KISSIMMEE, FLORIDA**

By: \_\_\_\_\_  
City Manager (SEAL)

DRAFT

**FIRE SERVICE AVAILABILITY ASSESSMENT  
WORK ORDER No. 2025-1**

**TO:** Mark G. Lawson, P.A.  
Attention: Mark G. Lawson

**FROM:** City Manager  
City of Kissimmee, Florida

**1. SCOPE OF SERVICES.** Mark G. Lawson, P.A. (the "Firm" or "MGLPA") is hereby directed and authorized on an expedited basis due to pending and continuing annual statutory deadlines, to:

Task 1. Acquire and analyze relevant data and documentation including master parcel list, millage coding documentation, previous and emerging fire service/protection budgets, interlocal agreements, fire and assessment related statutes, ordinances and resolutions to determine those expenses which may be lawfully recovered through a fixed and variable cost recovery special assessment on a per tax parcel basis. This is sometimes called 'Simplified Fire'<sup>TM</sup> or the 'Simplified Approach'.<sup>TM</sup>

Task 2. Develop a preliminary non-ad valorem assessment roll including all tax parcels proposed for assessment as necessary for prompt delivery to a national printer (or similar) to meet a statutory deadline for individual mailing notice.

Task 3. Consider and analyze case law and general law requirements and deadlines; and collaborate with City staff and officials to develop an initial critical events schedule, which can be periodically updated to include key dates for necessary actions and deliverables.

Task 4. Be prepared to travel to and meet or meet individually by electronic means, with City staff and officials, elected officials and the City Attorney to carefully explain in person (or by conference call if requested) in a series of educative sessions or conferences, the pros, cons, nuances, public relation experiences, legal, practical and financial implications of the major aspects of program implementation – both short and long term, and collections alternatives and protocols. Collegially evaluate and share how the City is staffed and positioned to assist in operational control of the program, so that the program becomes efficiently repeatable and cost effective in future revenue cycles. Field and, if necessary, further research, all relevant questions and promptly provide answers and advice based upon the demonstrated experience of the professionals involved.

Task 5. Cause to be prepared and present to the City Commission, City Manager, Fire Chief, City Attorney and Finance Director a written executive summary report summarizing the budget analysis, proposing an apportionment methodology and providing



funding (amount) scenarios consistent with recommendations as provided by City staff. The executive summary report will follow a consensus upon the amount of the annual budget to fund with non-ad valorem assessments, detail the net revenue results to confirm extraordinary decision-making purposes; and will allow for the resultant determination of the proposed assessment for any specific tax parcel. The executive summary will be evidentiary in nature and provide prompt, fully researched and documented answers, based upon research, analysis, and demonstrated use and legal sufficiency of both a legally defensible and politically palatable apportionment of costs used in other communities to all developed and undeveloped assessable tax parcels. The Simplified Approach affords a legally valid and unmatched means to proportionately alter the rates of assessments and net amount of revenue. The net revenue information will be based upon focused analysis of which classes or types of proposed budget expenditures can be assessed as a part of a non-ad valorem assessment regime. The firms and the City acknowledge the cumulative and necessary work to develop the written executive summary report necessitate immediate attention from a broad range of institutional and unique knowledge and ongoing specialized services described in this Work Order, and will substantially exceed the value of the initial fees described in Section 4. (a) hereof and will be provided, in part, at-risk, but is necessary to promptly and authoritatively present a powerful, flexible and robust educative decision-making tool for the City.

Task 6. Reasonably prepare in advance ordinances, resolution(s) or other documents necessary to authorize and initiate the process required for the special assessment program. This is to be done so that as the City Commission proceeds, implementation can proceed promptly.

Task 7. Appear before the City Commission to present any required procedural and directory resolutions.

Task 8. Complete the non-ad valorem assessment roll fairly implementing the "Simplified Approach" and according to direction of the City Commission.

Task 9. Update and refine the executive summary report to serve as evidentiary predicate for imposition of special assessments, if necessary.

Task 10. Expeditiously facilitate required notices and coordinate with City staff and counsel.

Task 11. Prepare a final assessment resolution levying assessments, approving the assessment roll and directing the initial use of the uniform method of collection for the initial fiscal year of imposition. This task is subject to timing and direction from the City as to the fiscal year periods it wishes to fund, but the work will be able to focus upon implementation of funding, if possible, for the current or immediately following fiscal year.



Task 12. Appear and assist the City Commission with a required public hearing to present the final or annual assessment resolution; and, adoption thereof.

Task 13. Prepare and present the documentation necessary to file and prosecute an expedited proceeding on behalf of the City in order to obtain judicial determination as to the validity of the revenue to be derived from the assessment program to be used to finance and pay for capital, including preparation of all necessary resolutions, pleadings and documentation.

Task 14. If necessary, represent the City in any appeal proceeding, including preparation of necessary briefs and documentation and conducting oral argument before the Florida Supreme Court.

Task 15. If directed to do so under the most exigent circumstances, assist the City in facilitating the finalization and direct billing of the assessment roll (subject to favorable validation and/or appeal outcome), only if the uniform collection method somehow becomes infeasible.

Task 16 Continue to facilitate compliance with any statutory prerequisites necessary for subsequent collection of the assessments on the annual property tax bill (as soon as FY 2025-26 and beyond). Depending on timing and direction, confirm or facilitate documentation of agreements with the tax collector and property appraiser as required by Section 197.3632, Florida Statutes, for collection of the special assessments on the annual property tax bill. This task will also be subject in some respects to timing issues and subsequent direction from the City as to the first fiscal year of initial imposition, and assumes the first fiscal year it intends to collect assessments will be for the upcoming fiscal year - FY 2025-26. However, if requested, the Firm will provide immediate assistance in implementing a direct billing regime for either the present or the upcoming fiscal year simultaneously approving and adopting the second year implementation process employing the use of the Uniform Collection Method. This annual adoption and extension task is generally performed, each year, based upon a separate negotiated fee, plus actual costs, on an evergreen (annually repeating) basis for an agreed upon period of years.

**2. ACKNOWLEDGMENT OF USE OF NECESSARY CONSULTANTS.** Pursuant to the Professional Services Agreement with the Firm, the City directs and authorizes the use and collaboration with Dr. Owen Beitsch and/or GAI, Ennead, DTA and Dr. Frederick Bloetscher and/or PUMPS for the purpose of working with the City to develop and implement the subject funding program. In such capacity, GAI, Ennead, DTA or any other approved consultants shall not be deemed clients or subcontractors of the Firm, but also approved consultants in privity with the City.



3. **COMPENSATION.** Fees will be based upon the need for proven experience and sophistication in implementation, the expedited necessity of this Work Order, and hourly rates as follows:

MGLPA	\$345.00 per hour for attorneys; blended rate of \$125.00 per hour for paralegals, legal assistants and law clerks
All approved consultants (Dr. Beitsch, GAI, Ennead, DTA, Dr. Bloetscher, PUMPS)	not to exceed \$295.00 per hour

In addition to such rates, the professionals shall be entitled to reimbursement for itemized costs incurred, and when reasonably applicable not exceeding that provided by Chapter 112, Florida Statutes, for travel requested or directed by the client.

4. **DUE TO NATURE OF WORK AND TIME CONSTRAINTS A NEGOTIATED FEE IS REQUIRED.** The Firm, and all approved consultants recognize the financial circumstances facing Florida communities and local governments, including the variability and heavy reliance upon property tax receipts and other revenues sensitive to over-reliance for general fund and bonding purposes, and the real potential for substantial decline, or sudden general depression of property values, as well as the potential reluctance to developing and investing in a fundraising approach a present or future governing body may not ultimately desire to embrace. However, due to the extraordinarily necessary advance time frames to form and carry out policy determinations, and to initially implement with a long view while knowing annual statutory and practical time frames are rigid and tight, this Work Order is necessarily done on a negotiated fee basis substantially at-risk as follows:

(a) The firms collectively will undertake all of the foregoing necessary tasks to develop and expeditiously *stand up* an initial and detailed non-ad valorem assessment program for (i) the one-time initial *discounted at-risk* lump sum professional services fee of \$65,000 for herein required Tasks for the initial assessment stand-up year, including validation litigation at the Circuit Court level, (ii) and additionally upon direction to implement initially and each year thereafter, the annual charge which shall be of the greater of \$30,000 or \$3.25 for each assessable tax parcel certified for collection each year on a continual or evergreen basis, together with (iii) all agreed upon verifiable costs incurred (and which typically do not exceed \$7,500 for each subsequent year after the initial judicial validation) and; provided all associated invoices are to be paid within thirty (30) days of invoicing.

(b) The City will pay all reasonable costs incurred by the firms on a monthly basis (upon provision of invoice and request for appropriate reimbursement with back-up and detail for audit purposes);



(c) The City shall pay an additional contingent lump sum of \$25,000 based upon estimated aggregate hourly work and consumption of resources for all professional services and unpaid costs in the event of either (i) a contested judicial validation or appeal following the validation proceeding (i.e. the judicial determination places all matters sought to be validated in repose and confirms *inter alia* assessment revenues can be used to buy and finance capital equipment or improvements) and any appeal therefrom, if any, or (ii) a policy decision by the City to not proceed further at any time after directing the firms to initially proceed; such amount shall be due and payable notwithstanding any subsequent policy decision not to impose or collect the assessments in the initial or stand-up year.

(d) If the firms are directed to proceed and the final judgment or order contemplated in Item 4(c) is not obtained upon appeal, no lump sum for additional professional services beyond those outlined in Item 4(a) and (b) will be charged.

Upon being directed to proceed, a single invoice shall be provided by the Firm on a periodic basis including invoices for all expenses incurred by the Firm, GAI, Ennead/DTA, and any other authorized consulting expertise during the course of this work order. All invoices will provide appropriate reimbursement backup and detail required by the City for audit purposes.

This negotiated fee structure reflects both an immediate need for substantial attention and a circumstantial discount. Such structure provides for contingent payment agreement warranted by the size and circumstances of the City, the financial and equitable necessity to better employ and leverage general fund revenues, the City's consideration, direction and intent to proceed to develop, and act out of necessity to proceed immediately to prepare, impose and validate the use of the assessments and collect same using either the direct billing method or the tax bill collection method authorized by section 197.3632, Florida Statutes. Either of which may be necessary in order to accomplish the City's objectives and the legal, administrative and policy circumstances which surround the imposition of the contemplated special assessments and more effective and equitable use of both non-ad valorem assessment and general fund revenues.

The foregoing negotiated fee structure does not cover costs, including for example, amounts for published notices, printing or mailing to property owners, fees or charges of the property appraiser, tax collector or county, lockbox services, or similar expenses associated with assessment implementation, roll presentation or convenient search via the internet, transcription fees or filing fees all of which will be the responsibility of the City; or, any additional work not described above or for other engagements.

**5. NO OBJECTION TO INDEPENDENT PIGGYBACKING.** The City does not and will not object to any other Florida local government using this work order, or any associated professional services agreement, resulting from its RFP 2025-02 or any other similar procurement, to separately and independently secure non-ad valorem funding advice and



services from the Firm and any approved consultant. This is sometimes called piggy-backing, and any other local government must separately and independently evaluate whether or not such opportunity and terms, to be set forth in a separate and independent document(s) not including the City, meet such other local government's needs and complies with that local government's separate and distinct procurement requirements.

**6. CONTINUING OPPORTUNITY TO TIMELY TERMINATE.** Non-ad valorem assessment service and work necessarily continues *ad seriatim* in overlapping annual increments of as much as 18 months beginning in November of the local government fiscal year prior to imposition. Due to rigid statewide deadlines for submission of all non-ad valorem work imposed by law on every local government, the need to timely facilitate and perform substantial update and roll development work every year, and to avoid misunderstanding and increase efficient communication, planning and work effort associated with smart timing of annual development tasks from year to year, work associated with this Work Order may be discontinued by the City for any ensuing fiscal year by written notice from the City prior to March 15 proceeding any fiscal year — without charge. Thereafter, each year the annual charge and associated costs in Item 4(a), (ii) and (iii) hereof, becomes due and payable in any event and shall be considered a liquidated amount due.

The timing, preparedness, attention and flexibility of Florida local governments in decision-making varies greatly and is also naturally subject to policy concerns. This provision is fair and reasoned as it discloses and addresses the need for necessary efficiency, better organization of work flow for all involved, serves to avoid delay or inaction, provides more certainty to local government staff in budget preparation (associated with available revenue), and fairly addresses smart use of limited time and resources each year. This is necessary because substantial work in advance is required by approved consultants in each ensuing year to gather, analyze and present continually changing public data necessary to develop and present choices and consequences to City management for timely decision-making. Unlike other assessment methods, by March, a significant amount of substantive and approved consultant effort will have been completed. Accordingly, the foregoing work schedule is also necessary to reasonably serve all non-ad valorem clients, which are all subject to same rigid state mandated deadlines.

7. **WORK ORDER BUDGET; IMMEDIATE DIRECTION TO PROCEED.** The initial budget appropriation for this Work Order shall be the amount of \$65,000, together with a budgeted allowance of \$3.25 annually for each tax parcel certified for collection, and up to \$7,500 in demonstrated expenses in ensuing years. The City acknowledges that additional costs and honoring any contingent fees will require an additional budget appropriation.

Because work hereunder is designed to be substantially by negotiated fee, periodic invoicing, including any itemized expenses due with appropriate back-up, shall be rendered to the City by the Firm or project lead in conformance with City billing and payment guidelines. In ensuing years and after judicial validation anticipated herein, by consensus among the Firm and the approved consultants the project lead roll under this Work Order may be assigned to any approved consultant upon written approval of the Contract Administrator.

Upon execution hereof by the Contract Administrator and the Firm, direction to proceed is provided herein.

Authorized by:

And accepted by:

\_\_\_\_\_  
Title: Contract Administrator

\_\_\_\_\_  
Mark G. Lawson, P.A.

As of February \_\_, 2025

As of even date

4886-5791-8207, v. 14