

**Published Daily in
Orange, Seminole, Lake, Osceola & Volusia Counties, Florida**

Sold To:

City of Kissimmee - 106259
101 Church St Fl 4
Kissimmee, FL 34741-5054

Bill To:

City of Kissimmee - 106259
101 Church St Fl 4
Kissimmee, FL 34741-5054

**State Of Florida
County Of Orange**

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the ORLANDO SENTINEL, a DAILY newspaper published in Orange/Seminole-Lake-Osceola-Volusia County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of COLLECTION OF ANNUAL NON-AD VALOREM SPECIAL ASSESSMENTS Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on 14 Mar 2026.

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.



Rose Williams

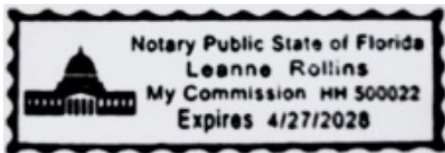
Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on 14 Mar 2026,
by above Affiant, who is personally known to me (X) or who has produced identification ().



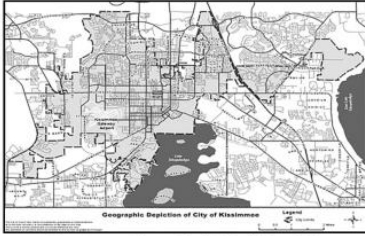
Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

42138

**NOTICE OF HEARING
TO CONSIDER IMPOSING AND PROVIDING FOR COLLECTION OF ANNUAL NON-AD VALOREM SPECIAL ASSESSMENTS FOR THE PURPOSE OF FUNDING A PORTION OF THE CONTINUAL READINESS AND AVAILABILITY OF ESSENTIAL SERVICES AND CAPITAL FACILITIES AND EQUIPMENT ASSOCIATED WITH FIRE PROTECTION WITHIN THE ENTIRETY OF THE CITY OF KISSIMMEE, FLORIDA FOR FISCAL YEAR 2026-27**



All properties proposed to be assessed lie within the City of Kissimmee, Florida.

This notice concerns the process the City Commission of the City of Kissimmee, Florida (the "City"), is authorized by law to use to better and more fairly address the constant challenge of funding the City's fire department, and is doing so in the context of the City's preparation for next year's overall budget. This proposed non-ad valorem assessment is for the purpose of funding, certainly not all but a significant portion of, the annual cost of continual readiness and availability of essential services and capital facilities and equipment associated with fire protection.

Self-help for our City. The City's budget and level of service face the ever-important challenge of attracting a qualified and dedicated labor pool to be available to serve 24/7 every day of the year, and making sure those professionals are properly equipped and placed strategically throughout our community. The City Commission has carefully considered and directed the development of a fair, proportionate and productive self-help fiscal alternative to implement use of a supplemental and annually repeating non-ad valorem fire service assessment on all privately-owned parcels in our City. The amount of annual fire service assessments will not cover the entire fire department budget and will vary proportionally based on the relative amount of improvements on each assessed parcel and also charges an equal base amount for all assessable tax parcels (even unimproved parcels). This fiscal approach allows the City to ask ALL assessable property owners to help proportionately fund less than 25% of our annual fire department budget and allows for, among other things, our general fund to better serve, and continue the City's excellent ISO (Insurance Services Office, a subsidiary of Verisk) rating, now and in the future. The City's superior ISO rating can be a major factor in continually keeping property insurance rates low.

Maximum Rates and Indexing. By law, the City can use the notice to inform of maximum rates used for this non-ad valorem assessment. During initial imposition of the fire assessment the City also considered maximum rates for ensuing years. The City explained and shared how the maximum rates used for the base and a cap for annual indexing to account for growth, inflation, the change in purchasing value of money or similar purchasing or cost increase variables, and further informed that the maximum rates could be increased from year to year in an amount not to exceed the lesser of the average annual growth rate in Florida personal income over the previous 5 years, or similar successor index, or 2%, whichever is less. Annual Fire Service Assessment rate increases within the foregoing limits are deemed to be within the maximum rates authorized by law at the time of initial imposition of the non-ad valorem Fire Service Assessment. No additional mailed notice is required so long as the City does not annually increase these rates from year to year beyond that of this capped indexing feature. Any increases in rates beyond such indexed percentage authorization will require additional individual mailed notice to all affected property owners. This is the same general law index feature used by independent fire control districts in this State, but is even more limited, and has been similarly also validated before other circuit courts in Florida for use and reliance for funding future financings with the proceeds of the Fire Service Assessments as pledged revenues for capital equipment or improvements.

Accordingly, the rates of Fire Service Assessment for subsequent fiscal years beginning October 1, 2027, will be considered in the context of not exceeding lesser of (i) a 2% increase, or (ii) the average annual growth rate in Florida personal income over the previous 5 years as determined using information from the Bureau of Economic Analysis, affiliated with the United States Department of Commerce, whichever of (i) or (ii) is less. This published notice is timely provided in the manner provided for by law.

Fire Service Assessment rates for FY 2026-27, and how to learn more. Each parcel of property assigned an identification number by the County property appraiser is considered one (1) tax parcel. The resulting rate of assessment for each tax parcel is accordingly adjusted by a modest 2% and proposed to be the sum of (1) \$0.57 per \$1,000 of the value of improvements attributed to the tax parcel by the County property appraiser (Per 1), plus (2) \$100 per tax parcel (Per 2). Added to the subtotal of these two items for each parcel will be (i) a charge (SF-24) to defray City notice, administrative and implementation costs associated with the annual assessment, (ii) statutory charges imposed by the tax collector/property appraiser (estimated as not to exceed approximately 2% each), plus (iii) adjustment (4%) to account for early-payment statutory discounts involved with the uniform method of collection on the same bill as for taxes. The total revenue the City expects to collect by the assessment, exclusive of the nominal amounts and adjustments described in (i), (ii) and (iii) above, is estimated to be \$6,329,142.

The varying and proportional dollar amounts per tax parcel and other information concerning the proposed non-ad valorem assessment rate, individually attributable to each of thousands of tax parcels in the City, is also transparently and conveniently available online using your own computer or smart phone by going to www.kissimmee.gov or via a computer terminal upon inquiry at the offices of the City Clerk, at City Hall. This is an interactive search engine allowing inquiry by owner name, parcel location, or tax parcel identification number. Give it a try, and please don't forget to learn more at the City's www.kissimmee.gov website.

Public Hearing. The City Commission will hold a public hearing to listen to comment from all property owners and any interested persons concerning the Fire Service Assessment. This published notice informs and shares when, where and how affected persons can easily become more informed and conveniently be heard in this essential funding and governance process for our City.

The City Commission has scheduled a public hearing at 6:00 p.m. on April 7, 2026, in City Hall, 101 Church Street, Kissimmee, Florida, 34741, to receive public comment on this notice and this proposed annual non-ad valorem assessment.

You have the right to appear at the hearing and may file written objections or comments with the City Commission within 20 days of this notice. You may send your written objections or comments by email to assessments@kissimmee.gov. All written comments and objections will be reviewed, given equal weight to those made at the hearing, and included in the record. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The purpose of an annual Fire Service Assessment is to more diversely fund, certainly not all, but a significant portion of the annual City costs of availability for the constant level of service for fire protection, associated programs, support services, equipment, facilities, and capital. A fully funded fire department enables the City to maintain the best possible ISO rating which has a positive impact on insurance ratings for all properties in our community. The authority to undertake, impose, levy, and collect this funding rests in the City charter, general law, the Florida Constitution, and other applicable law and the City's approach has been determined valid and legally sufficient by Florida courts.

Use of a fair and reasoned method of sharing fire protection availability costs. The special assessment rates for each parcel of property is based on a study benefits or burdens analysis associated with the constant readiness of fire protection made available all day every day to all tax parcels. The City uses the well-vested simplified fire two-rate rate structure method, which has obtained judicial approval in several counties statewide. The method looks at each parcel in two ways: Tier 1 is based on the relative improvements value associated with each tax parcel (no land value is generally used in this calculation) focused on visible and possibly some hidden costs. Tier 2 is a fixed equal rate per tax parcel focused more on fixed costs.

Uniform Collection Method. The assessments contemplated in this notice will be imposed by the City Commission, not Osceola County, and neither the local property appraiser nor the local tax collector. Any activity of the County property appraiser or tax collector associated with the statutory method of collection chosen by the City by law is to be construed solely as ministerial. Payment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2026. This statutory tax bill collection method is also sometimes called the uniform method of collection. As a courtesy, please be reminded that until paid, the Fire Service Assessment will constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay your upcoming taxes and assessments will cause a tax certificate to be issued against the property which may result in loss of title. Thank you for your review of this notice.

Need Assistance? Any person requiring a special accommodation at this meeting due to disability or physical impairment needs for an interpreter to participate in this proceeding should contact the City Clerk at 407-516-2300 at least 48 hours prior to the meeting. If hearing impaired, Florida Relay Service numbers for assistance are (800) 955-8771 (toll) or (800) 955-8770 (voice).

**PUBLISHED AT THE DIRECTION OF THE CITY COMMISSION,
CITY OF KISSIMMEE, FLORIDA.**

Publication of before March 18, 2026.