

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

Preliminary rate resolution means the resolution described in section 46-118 hereof initiating the annual process for updating the assessment roll and directing the reimposition of fire rescue assessments pursuant to an annual rate resolution.

Property appraiser means the Orange County Property Appraiser.

Tax collector means the Orange County Tax Collector.

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

Uniform Assessment Collection Act means F.S. §§ 197.3632 and 197.3635, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

(Ord. No. 08-43, § 1.01, 8-14-08)

Sec. 46-92. Interpretation.

Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Ordinance; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Ordinance. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

(Ord. No. 08-43, § 1.02, 8-14-08)

Sec. 46-93. General findings.

It is hereby ascertained, determined, and declared that:

- (a) Pursuant to Article VIII, section 2(b), Florida Constitution, F.S. §§ 166.021 and 166.041, and the City Charter of the City of Winter Garden, Florida, the city com-

mission has all powers of local self government to perform municipal functions and to render municipal services in a manner not inconsistent with law, and such power may be exercised by the enactment of city ordinances.

- (b) The city commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the city commission may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in F.S. § 166.021(3)(a), (b), (c), and (d). The subject matter of paragraphs F.S. 166.021(3)(a), (b), (c), and (d), are not relevant to the imposition of assessments related to fire rescue services, facilities or programs of the city.
- (c) The purpose of this article is to (1) provide procedures and standards for the imposition of citywide fire rescue assessments under the general home rule powers of a municipality to impose special assessments; (2) authorize a procedure for the funding of fire rescue services, facilities, or programs providing special benefits to property within the city; and (3) legislatively determine the special benefit provided to assessed property from the provision of the city's fire rescue services.
- (d) The annual fire rescue assessments, to be imposed using the procedures provided in this article, shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.
- (e) The fire rescue assessments to be imposed using the procedures provided in this article are imposed by the city commission, not the Orange County Board of County Commissioners, the property appraiser or the tax collector. The duties of the property appraiser and tax collector under the provisions of this article and the Uniform Assessment Collection Act are ministerial.

(Ord. No. 08-43, § 1.03, 8-14-08)

Sec. 46-94. Legislative determinations of special benefit.

It is hereby ascertained and declared that the fire rescue services, facilities, and programs provide a special benefit to property because fire rescue services possess a logical relationship to the use and enjoyment of improved property by: (1) protecting the value and integrity of the improvements, structures, and land through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the city; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

(Ord. No. 08-43, § 1.04, 8-14-08)

(c) Nothing contained in this article shall be construed to require the imposition of fire rescue assessments against government property.

(Ord. No. 08-43, § 2.01, 8-14-08)

Sec. 46-112. Initial proceedings.

The initial proceeding for the imposition of a fire rescue assessment shall be the adoption of an initial assessment resolution by the city commission, (1) containing a brief and general description of the fire rescue services, facilities, or programs to be provided, (2) determining the fire rescue assessed cost to be assessed, (3) describing the method of apportioning the fire rescue assessed cost and the computation of the fire rescue assessment for specific properties, (4) establishing an estimated assessment rate for the applicable fiscal year, (5) establishing a maximum assessment rate, if desired by the city commission, and (6) directing the city manager to (a) prepare the initial assessment roll, as required by section 46-113 hereof, (b) publish the notice required by section 46-114 hereof, and (c) mail the notice required by section 46-115 hereof using information then available from the tax roll.

(Ord. No. 08-43, § 2.02, 8-14-08)

Secs. 46-95—46-110. Reserved.

DIVISION 2. ANNUAL FIRE RESCUE ASSESSMENTS

Sec. 46-111. General authority.

(a) The city commission is hereby authorized to impose an annual fire rescue assessment to fund all or any portion of the fire rescue assessed cost upon benefitted property at a rate of assessment based on the special benefit accruing to such property from the city's provision of fire rescue services, facilities, or programs. All fire rescue assessments shall be imposed in conformity with the procedures set forth in this division II.

(b) The amount of the fire rescue assessment imposed in a fiscal year against a parcel of assessed property shall be determined pursuant to an apportionment methodology based upon a classification of property designed to provide a fair and reasonable apportionment of the fire rescue assessed cost among properties on a basis reasonably related to the special benefit provided by fire rescue services, facilities, or programs funded with assessment proceeds.

Sec. 46-113. Initial assessment roll.

(a) The city manager shall prepare, or direct the preparation of, the initial assessment roll, which shall contain the following:

- (1) A summary description of all assessed property conforming to the description contained on the tax roll.
- (2) The name of the owner of the assessed property.
- (3) The amount of the fire rescue assessment to be imposed against each such parcel of assessed property.

(B) The initial assessment roll shall be retained by the city manager and shall be open to public inspection. The foregoing shall not be construed to require that the assessment roll be in printed form if the amount of the fire rescue

assessment for each parcel of property can be determined by use of a computer terminal available to the public.

(Ord. No. 08-43, § 2.03, 8-14-08)

Sec. 46-114. Notice by publication.

(a) Upon completion of the initial assessment roll, the city clerk shall publish, or direct the publication of, once in a newspaper of general circulation within the city a notice stating that at a meeting of the city commission on a certain day and hour, not earlier than 20 calendar days from such publication, which meeting shall be a regular, adjourned, or special meeting, the city commission will hear objections of all interested persons to the final assessment resolution which shall establish the rate of assessment and approve the aforementioned initial assessment roll.

(b) The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include (1) a geographic depiction of the property subject to the fire rescue assessment; (2) a brief and general description of the fire rescue services, facilities, or programs to be provided; (3) the rate of assessment including a maximum assessment rate in the event one was adopted; (4) the procedure for objecting provided in section 46-116 hereof; (5) the method by which the fire rescue assessment will be collected; and (6) a statement that the initial assessment roll is available for inspection at the office of the city clerk and all interested persons may ascertain the amount to be assessed against a parcel of assessed property at the office of the city clerk.

(Ord. No. 08-43, § 2.04, 8-14-08)

Sec. 46-115. Notice by mail.

(a) In addition to the published notice required by section 46-114, the city manager shall provide notice, or direct the provision of notice, of the proposed fire rescue assessment by first class mail to the owner of each parcel of property subject to the fire rescue assessment.

(b) Such notice shall include (1) the purpose of the fire rescue assessment; (2) the rate of assessment to be levied against each parcel of property, including a maximum assessment rate in the

event one was adopted; (3) the unit of measurement applied to determine the fire rescue assessment; (4) the number of such units contained in each parcel of property; (5) the total revenue to be collected by the city from the fire rescue assessment; (6) a statement that failure to pay the fire rescue assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property; (7) a statement that all affected owners have a right to appear at the hearing and to file written objections with the city commission within 20 days of the notice; and (8) the date, time, and place of the hearing.

(c) The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Notice shall be mailed at least 20 calendar days prior to the hearing to each owner at such address as is shown on the tax roll. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. The city manager may provide proof of such notice by affidavit. Failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the assessment roll nor release or discharge any obligation for payment of a fire rescue assessment imposed by the city commission pursuant to this article.

(Ord. No. 08-43, § 2.05, 8-14-08)

Sec. 46-116. Adoption of final assessment resolution.

(a) At the public hearing as noticed pursuant to sections 46-114 and 46-115 hereof, or to which an adjournment or continuance may be taken by the city commission, the city commission shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the city commission adopt the final assessment resolution which shall (1) confirm, modify, or repeal the initial assessment resolution with such amendments, if any, as may be deemed appropriate by the city commission; (2) establish the rate of assessment to be imposed in the upcoming fiscal year; (3) establish a maximum assessment rate that may be imposed in the event such rate was adopted; (4) approve the initial

assessment roll, with such amendments as it deems just and right; and (5) determine the method of collection.

(b) The adoption of the final assessment resolution by the city commission shall constitute a legislative determination that all parcels assessed derive a special benefit from the fire rescue services, facilities, or programs to be provided or constructed and a legislative determination that the fire rescue assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

(c) All written objections to the final assessment resolution shall be filed with the city manager at or before the time or adjourned time of such hearing. The final assessment resolution shall constitute the annual rate resolution for the initial fiscal year in which fire rescue assessments are imposed or reimposed hereunder.

(Ord. No. 08-43, § 2.06, 8-14-08)

Sec. 46-117. Effect of final assessment resolution.

The fire rescue assessments for the initial fiscal year shall be established upon adoption of the final assessment resolution. The adoption of the final assessment resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property; the method of apportionment and assessment; the initial rate of assessment; the maximum assessment rate, if any; the initial assessment roll; and the levy and lien of the fire rescue assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the city commission action on the final assessment resolution. The initial assessment roll, as approved by the final assessment resolution, shall be delivered to the tax collector, as required by the Uniform Assessment Collection Act, or if the alternative method described in section 46-142 hereof is used to collect the fire rescue assessments, such other official as the city commission by resolution shall designate.

(Ord. No. 08-43, § 2.07, 8-14-08)

Sec. 46-118. Annual implementation procedure.

(a) Annually, during the budget adoption process, the city commission shall determine whether to impose the fire rescue assessment for the upcoming fiscal year. If the city commission elects to reimpose the fire rescue assessment, the procedures in this section 46-118 shall be followed.

(b) The initial proceedings for the reimposition of an annual fire rescue assessment shall be the adoption of a preliminary rate resolution by the city commission (1) containing a brief and general description of the fire rescue services, facilities, or programs to be provided; (2) determining the fire rescue assessed cost to be assessed for the upcoming fiscal year; (3) establishing the estimated assessment rate for the upcoming fiscal year; (4) establishing or increasing a maximum assessment rate, if desired by the city commission; (5) authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the annual rate resolution for the upcoming fiscal year; and (6) directing the city manager to (A) update the assessment roll, (B) provide notice by publication and first class mail to affected owners in the event circumstances described in subsection (f) of this section so require, and (C) directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the city.

(c) At the public hearing established in the preliminary rate resolution or to which an adjournment or continuance may be taken by the city commission, the city commission shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the city commission, adopt the annual rate resolution, which shall (1) establish the rate of assessment to be imposed in the upcoming fiscal year and (2) approve the assessment roll for the upcoming fiscal year with such adjustments as the city commission deems just and right. The assessment roll shall be prepared in accordance with the method of apportionment set forth in the initial assessment resolution, or any subsequent preliminary rate resolution, together with modifications, if any, that are provided and confirmed in the final assessment resolution or any subsequent annual rate resolution.

(d) Nothing herein shall preclude the city commission from providing annual notification to all owners of assessed property in the manner provided in sections 46-114 and 46-115 hereof or any other method as provided by law.

(e) The city commission may establish or increase a maximum assessment rate in an initial assessment resolution or preliminary rate resolution and confirm such maximum assessment rate in the annual rate resolution in the event notice of such maximum rate assessment has been included in the notices required by section 46-114 and 46-115 hereof.

(f) In the event (1) the proposed fire rescue assessment for any fiscal year exceeds the rates of assessment adopted by the city commission including a maximum assessment rate, if any, that were listed in the notices previously provided to the owners of assessed property pursuant to sections 46-114 and 46-115 hereof, (2) the purpose for which the fire rescue assessment is imposed or the use of the revenue from the fire rescue assessment is substantially changed from that represented by notice previously provided to the owners of assessed property pursuant to sections 46-114 and 46-115 hereof, (3) assessed property is reclassified or the method of apportionment is revised or altered resulting in an increased fire rescue assessment from that represented by notice previously provided to the owners of assessed property pursuant to sections 46-114 and 46-115 hereof, or (4) an assessment roll contains assessed property that was not included on the assessment roll approved for the prior fiscal year, notice shall be provided by publication and first class mail to the owners of such assessed property as provided by law. Such notice shall substantially conform with the notice requirements set forth in sections 46-114 and 46-115 hereof and inform the owner of the date, time, and place for the adoption of the annual rate resolution. The failure of the owner to receive such notice due to mistake or inadvertence shall not affect the validity of the assessment roll nor release or discharge any obligation for payment of a fire rescue assessment imposed by the city commission pursuant to this article.

(g) As to any assessed property not included on an assessment roll approved by the adoption of the final assessment resolution or a prior year's

annual rate resolution, the adoption of the succeeding annual rate resolution shall be the final adjudication of the issues presented as to such assessed property (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment and assessment, the rate of assessment, the establishment or increase of a maximum assessment rate, the assessment roll, and the levy and lien of the fire rescue assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the city commission action on the annual rate resolution. Nothing contained herein shall be construed or interpreted to affect the finality of any fire rescue assessment not challenged within the required 20-day period for those fire rescue assessments previously imposed against assessed property by the inclusion of the assessed property on an assessment roll approved in the final assessment resolution or any subsequent annual rate resolution.

(h) The assessment roll, as approved by the annual rate resolution, shall be delivered to the tax collector as required by the Uniform Assessment Collection Act, or if the alternative method described in section 46-142 hereof is used to collect the fire rescue assessments, such other official as the city commission by resolution shall designate. If the fire rescue assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the assessment roll.

(Ord. No. 08-43, § 2.08, 8-14-08)

Sec. 46-119. Lien of fire rescue assessments.

Upon the adoption of the assessment roll, all fire rescue assessments shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other prior liens, mortgages, titles, and claims, until paid. The lien for a fire rescue assessment shall be deemed perfected upon the city commission's adoption of the final assessment resolution or the annual rate resolution, whichever is applicable. The lien for a fire

rescue assessment collected under the uniform assessment collection act shall attach to the property included on the assessment roll as of the prior January 1, the lien date for ad valorem taxes imposed under the tax roll. The lien for a fire rescue assessment collected under the alternative method of collection provided in section 46-142 shall be deemed perfected upon the city commission's adoption of the final assessment resolution or the annual rate resolution, whichever is applicable, and shall attach to the property on such date of adoption.

(Ord. No. 08-43, § 2.09, 8-14-08)

Sec. 46-120. Revisions to fire rescue assessments.

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

(Ord. No. 08-43, § 2.10, 8-14-08)

Sec. 46-121. Procedural irregularities.

Any informality or irregularity in the proceedings in connection with the levy of any fire rescue assessment under the provisions of this article shall not affect the validity of the same after the approval thereof, and any fire rescue assessment as finally approved shall be competent and sufficient evidence that such fire rescue assessment was duly levied, that the fire rescue assessment was duly made and adopted, and that all other proceedings adequate to such fire rescue assessment were duly had, taken, and performed as

required by this article; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby.

(Ord. No. 08-43, § 2.11, 8-14-08)

Sec. 46-122. Correction of errors and omissions.

(a) No act of error or omission on the part of the property appraiser, tax collector, city manager, city commission, or their deputies or employees, shall operate to release or discharge any obligation for payment of a fire rescue assessment imposed by the city commission under the provision of this article.

(b) When it shall appear that any fire rescue assessment should have been imposed under this ordinance against a parcel of property specially benefited by the provision of fire rescue services, facilities, or programs, but that such property was omitted from the assessment roll; or such property was erroneously assessed; or was not listed on the tax roll as an individual parcel of property as of the effective date of the assessment roll approved by the annual rate resolution for any upcoming fiscal year, the city commission may, upon provision of a notice by mail provided to the owner of the omitted or erroneously assessed parcel in the manner and form provided in section 46-115, impose the applicable fire rescue assessment for the fiscal year in which such error or omission is discovered, in addition to the applicable fire rescue assessment due for the prior two fiscal years. Such fire rescue assessment shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to all other prior liens, mortgages, titles, and claims in and to or against the real property involved, shall be collected as provided in article III hereof, and shall be deemed perfected on the date of adoption of the resolution imposing the omitted or delinquent assessments.

(c) Prior to the delivery of the assessment roll to the tax collector in accordance with the Uniform Assessment Collection Act, the city manager shall have the authority at any time, upon his or

her own initiative or in response to a timely filed petition from the owner of any property subject to a fire rescue assessment, to reclassify property based upon presentation of competent and substantial evidence, and correct any error in applying the fire rescue assessment apportionment method to any particular parcel of property not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act. Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the fire rescue assessment imposed under the provisions of this article. All requests from affected property owners for any such changes, modifications or corrections shall be referred to, and processed by, the city manager and not the property appraiser or tax collector.

(d) After the assessment roll has been delivered to the tax collector in accordance with the Uniform Assessment Collection Act, any changes, modifications, or corrections thereto shall be made in accordance with the procedures applicable to correcting errors and insolvencies on the tax roll upon timely written request and direction of the city manager.

(Ord. No. 08-43, § 2.12, 8-14-08)

Sec. 46-123. Interim assessments.

(a) An interim fire rescue assessment shall be imposed against all property for which a certificate of occupancy (or building permit, as determined by the city commission) is issued after the adoption of the annual rate resolution. The amount of the interim fire rescue assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for such property computed in accordance with the annual rate resolution for the fiscal year for which the interim fire rescue assessment is being imposed. Such monthly rate shall be imposed for each full calendar month remaining in the fiscal year. A credit shall be granted against the interim fire rescue assessment for any fire rescue assessment paid for the same property for the same time period. In addition to the monthly rate, the interim fire rescue assessment shall also include an estimate of the subsequent fiscal year's fire rescue assessment. Issuance of the certificate of occupancy (or building permit, as determined by the city com-

mission) by mistake or inadvertence, and without the payment in full of the interim fire rescue assessment shall not relieve the owner of such property of the obligation of full payment. Any interim fire rescue assessment not collected prior to the issuance of the certificate of occupancy (or building permit, as determined by the city commission) may be collected pursuant to the Uniform Assessment Collection Act as provided in section 46-141 of this article, under the alternative collection method provided in section 46-142 or by any other method authorized by law. Any interim fire rescue assessment shall be deemed due and payable on the date the certificate of occupancy (or building permit, as determined by the city commission) was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district or municipal taxes and special assessments, and superior in rank and dignity to all other liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the certificate of occupancy (or building permit, as determined by the city commission).

(b) In the event the city council chooses to collect the interim fire rescue assessment at the time a building permit is issued, the following procedure shall apply:

- (1) In the event a building permit expires prior to completion of the Building for which it was issued, and the applicant paid the interim fire rescue assessment at the time the building permit was issued, the applicant may within 90 days of the expiration of the building permit apply for a refund of the interim fire rescue assessment. Failure to timely apply for a refund of the interim fire rescue assessment shall waive any right to a refund.
- (2) The application for refund shall be filed with the city manager and contain the following:
 - a. The name and address of the applicant;

- b. The location of the property and the tax parcel identification number for the property which was the subject of the building permit;
 - c. The date the interim fire rescue assessment was paid;
 - d. A copy of the receipt of payment for the fire rescue assessment; and
 - e. The date the building permit was issued and the date of expiration.
- (3) After verifying that the building permit has expired and that the building has not been completed, the city manager shall refund the interim fire rescue assessment paid for such building.
- (4) A building permit which is subsequently issued for a building on the same property which was the subject of a refund shall pay the interim fire rescue assessment as required by this section 46-123.

(Ord. No. 08-43, § 2.13, 8-14-08)

Sec. 46-124. Authorization for exemptions and hardship assistance.

(a) The city commission, in its sole discretion, shall determine on an annual basis whether to provide exemptions from payment of the fire rescue assessment for government property or institutional property whose use is exempt from ad valorem taxation under Florida law.

(b) The city commission, in its sole discretion, shall determine on an annual basis whether to provide a program of hardship assistance to city residents who are living below or close to the poverty level and are at risk of losing title to their homes as a result of the imposition of the fire rescue assessments.

(c) On an annual basis, the city commission shall designate the funds available to provide any exemptions or hardship assistance. The provision of an exemption or hardship assistance in any one year shall in no way establish a right or entitlement to such exemption or assistance in any subsequent year and the provision of funds in any year may be limited to the extent funds are available and appropriated by the city commission. Any funds designated for exemptions or

hardship assistance shall be paid by the city from funds other than those generated by the fire rescue assessment.

(d) Any shortfall in the expected fire rescue assessment proceeds due to any hardship assistance or exemption from payment of the fire rescue assessments required by law or authorized by the city commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the fire rescue assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the city commission is improper or otherwise adversely affects the validity of the fire rescue assessment imposed for any fiscal year, the sole and exclusive remedy shall be the imposition of a fire rescue assessment upon each affected tax parcel in the amount of the fire rescue assessment that would have been otherwise imposed save for such reduction or exemption afforded to such tax parcel by the city commission.

(Ord. No. 08-43, § 2.08, 8-14-08)

Secs. 46-125—46-140. Reserved.

DIVISION 3. COLLECTION AND USE OF FIRE RESCUE ASSESSMENTS

Secs. 46-141. Method of collection.

(a) Unless otherwise directed by the city commission, the fire rescue assessments shall be collected pursuant to the uniform method provided in the uniform assessment collection act, and the city shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this article may be combined with any other hearing or notice required by the Uniform Assessment Collection Act or other provision of law.

(b) The amount of a fire rescue assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency, delinquency fees and recording costs for a prior year's assessment for a comparable service, facility, or program provided, (1) the collection