

# **Bond Case Briefs**

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## **SPECIAL ASSESSMENTS - FLORIDA**

### **Morris v. City of Cape Coral**

**Supreme Court of Florida - May 7, 2015 - So.3d - 2015 WL 2095788**

City filed complaint to validate special assessment for purposes of funding city's fire-protection services. The Circuit Court entered judgment of validation, and property owners appealed.

The Supreme Court of Florida held that:

- City had the legal authority to levy special assessment for purposes of funding city's fire-protection services;
- In an apparent matter of first impression, city's two-tier methodology for assessing developed and undeveloped property was a reasonable method of apportioning costs associated with providing fire-protection services and was not arbitrary; and
- Property owners were not denied procedural due process.

City's two-tier methodology for assessing developed and undeveloped property was a reasonable method of apportioning the costs associated with providing fire-protection services to all property owners, and was not arbitrary. The city contracted for a study to determine the best method to apportion the costs of fire services, and by adopting the approach recommended in the study, attempted to apportion costs based on the general availability of fire protection services to all property owners in tier 1, and in tier 2, provided the additional benefit to improved property owners of protecting structures from damage.