

RESOLUTION NO. 19-123

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, DECLARING THE INTENT TO INSTALL UNDERGROUND UTILITY LINE FACILITIES IN THE LAS OLAS ISLES NEIGHBORHOOD DESCRIBING THE UNDERGROUND UTILITY LINE FACILITIES PROPOSED TO BE PROVIDED AND IMPOSE AN UNDERGROUND UTILITY LINE ASSESSMENT; PROVIDING A LEGAL DESCRIPTION OF THE PROPERTY SUBJECT TO THE SPECIAL ASSESSMENT; IDENTIFYING THE BOUNDARIES OF LAS OLAS UNDERGROUND SPECIAL ASSESSMENT AREA AND THE LOCATION FOR THE PROPOSED UNDERGROUND UTILITY LINE FACILITIES; PROVIDING THE TOTAL ESTIMATED UNDERGROUND UTILITY LINE ASSESSED COST AND THE PORTION OF THE TOTAL COST TO BE PAID WITH AN UNDERGROUND UTILITY LINE ASSESSMENT; DESCRIBING THE METHOD OF APPORTIONING THE UNDERGROUND UTILITY LINE ASSESSED COST, THE COMPUTATION OF THE UNDERGROUND UTILITY LINE ASSESSMENT FOR EACH PARCEL, THE MANNER IN WHICH THE SPECIAL ASSESSMENT SHALL BE MADE, WHEN THE ASSESSMENTS ARE TO BE PAID, AND WHAT IF ANY PART SHALL BE APPORTIONED TO BE PAID FROM GENERAL IMPROVEMENT FUND OF THE CITY OF FORT LAUDERDALE, FLORIDA; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on May 18, 2010, the City Commission of the City of Fort Lauderdale, Florida ("City Commission") adopted Ordinance No. C-10-12 authorizing the City Commission to impose an underground utility line assessment to fund all or any portion of the underground utility line assessed cost upon benefited parcels at a rate of assessment based on the special benefit accruing to such parcel from the provision of underground utility line facilities; and

WHEREAS, Ordinance No. C-12-37 was adopted on October 2, 2012, amending Ordinance C-10-12; and

WHEREAS, pursuant to Ordinance No. C-10-12, as amended, the imposition of underground utility line assessments requires certain processes such as notice and the preparation of the Assessment Roll; and

WHEREAS, a Declaration Resolution describing the underground utility line facilities proposed; identifying the boundaries of the underground special assessment area and the street or streets where the existing utility lines are located and the location for the proposed underground utility line facilities; determining the total estimated underground utility line assessed cost; determining the portion of the total cost to be paid with an underground utility line assessment; determining the method of apportioning the underground utility line assessed cost and the computation of the underground utility line assessment for each parcel; determining the manner in which the special assessment shall be made and when the assessments are to be paid; directing the preparation of an assessment roll; authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No. C-10-12, as amended, for the imposition of the underground utility line assessments; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Declaration Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

ARTICLE I
AUTHORITY, DEFINITIONS AND GENERAL FINDINGS

SECTION 1.01. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. C-10-12 as amended by Ordinance No. C-12-37 codified as Division 2, Article IV, Chapter 25 of the City of Fort Lauderdale Code of Ordinances entitled "Undergrounding" (hereinafter referred to as "Ordinance"), Sections 166.021 and 166.041, Florida Statutes and other applicable provisions of law.

SECTION 1.02. PURPOSE AND DEFINITIONS. This Resolution constitutes the Declaration Resolution as defined in the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the

effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Annual Administration and Collection Cost Amount" means the amount computed for each Fiscal Year pursuant to Section 2.04(A)(2) hereof.

"Annual Assessed Costs" means the amount computed for each Fiscal Year pursuant to Section 2.04(A) hereof.

"Annual Debt Service Amount" means the amount computed for each Fiscal Year pursuant to Section 2.04(A)(1) hereof.

"Annual Statutory Discount Amount" means the amount computed for each Fiscal Year pursuant to Section 2.04(A)(3) hereof.

"Assessed Property" means those Tax Parcels within the Las Olas Isles Underground Special Assessment Area.

"Assessment" shall have the meaning set forth in the Ordinance.

"Assessment Area" shall have the meaning set forth in the Ordinance.

"Assessment Roll" shall have the meaning set forth in the Ordinance.

"Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design and construction of the Las Olas Isles Underground Utility Line Facilities Project and imposition of the Las Olas Isles Underground Utility Line Facilities Assessments under generally accepted accounting principles; and including reimbursement to the City for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

"City" means the City of Fort Lauderdale, Florida.

"City Commission" means the City Commission of the City of Fort Lauderdale, Florida.

"City Clerk" means the official custodian of all City records and papers of an official character, or such person's designee.

"City Manager" means the City's Manager of the City of Fort Lauderdale, Florida, or such person's designee.

"Cost Apportionment" means the apportionment of the Annual Assessed Costs of the Las Olas Isles Underground Utility Line Facilities Project among all of the Property Use Categories according to the apportionment methodology described in Section 2.04(B) of this Declaration Resolution.

"Declaration Resolution" means the resolution described in Section 25-129.5 of the Ordinance, which shall be the initial resolution for the identification of the total underground utility line assessed cost for which an assessment is to be made, the imposition of an underground utility line assessment and the date set for a public hearing to consider a final assessment resolution.

"Equivalent Benefit Units" means a weighted measure of benefit for a single family residence with overhead utilities.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the City.

"Las Olas Isles Neighborhoods" means all property generally located south of East Las Olas Boulevard and adjacent to Mola Avenue, Isle of Capri Drive, Bontana Avenue, Coconut Isle Drive, Lido Drive, San Marco Drive, Coral Way, Royal Plaza Drive and Isle of Palms Drive

"Ordinance" means Ordinance No. C-10-12, Underground Utility Assessment Ordinance as amended.

"Parcel Apportionment" means the further apportionment of the Annual Assessed Costs allocated to each EBU by the Cost Apportionment among the Tax Parcels under the methodology established in Section 2.04(C) of this Declaration Resolution.

"Project Cost" means (A) the Capital Cost of the Las Olas Isles Underground Utility Facilities Project, (B) the Transaction Cost associated with the Obligations attributable to the Las Olas Isles Underground Utility Line Facilities Project, (C) interest accruing on such Obligations for such period of time as the City deems appropriate, (D) the debt service reserve fund or account, if any, established for the Obligations attributable to the Las Olas Isles Underground Utility Line Facilities Project, and (E) any other costs expenses related thereto.

"Property Appraiser" means the Broward County Property Appraiser.

"Single-Family Detached Residential Parcel" means those Tax Parcels with a Property Appraiser's Use Code of "00" and "01".

"Tax Collector" means the Broward County Department of Finance and Administrative Services as described in Section 3.06 of the Broward County Charter.

"Tax Parcel" means a parcel of property located within the City to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Tax Roll" means the real property ad valorem tax assessment roll (and any records maintained in connection therewith) maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes as of the October 1 preceding the calculation of Las Olas Isles Underground Utility Line Facilities Assessments hereunder.

"Underground Special Assessment Area" or "USAA" means the area that includes the parcels designated by the city to receive the benefit of and be assessed for underground utility line facilities in accordance with the provisions of this division and has been designated a qualified area by FP&L.

"Underground Utility Line Assessment" or "UULA" means a special assessment lawfully imposed by the city commission against assessed property to fund all or any portion of the cost of the provision of underground utility line facilities providing a special benefit to parcels within the USAA as a consequence of possessing a logical relationship to the value, use, or characteristics of the assessed property.

"Underground Utility Line Assessed Cost" or "UULAC" means the amount determined by the city commission to be assessed to fund all or any portion of the cost of the provision of underground utility line facilities which provide a special benefit to assessed property, and shall include, but not be limited to, the following components: (A) the cost of all informational materials, marketing, promotion and advocacy within the USAA (B) the cost incurred in any required acquisition or purchase; (C) the cost of taking down existing overhead utility line facilities and constructing new underground utility line facilities including but not limited to the cost of relocating existing underground facilities which must be moved in order to accommodate the relocation of the overhead lines; (D) the cost of all lands, property, rights, easements, and franchises acquired; (E) the cost of all labor, materials, machinery, and equipment; (F) financing charges, interest prior to and during construction and for one (1) year after completion of construction; (G) costs and fees associated with the issuance and sale of special assessment bonds (H) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (I) the cost of computer services, data processing, and communications; (J) the cost of physical construction, reconstruction, restoration of right-of-way, parcels or both, or completion of any required facility or improvement; (K) the cost of any indemnity or surety bonds and premiums for insurance; (L) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (M) the cost of disconnecting from overhead utility facilities and connecting to UULF from the overhead utility facilities to the meter on a parcel; (N) cost of plans and specifications preliminary and final

for both design and construction; (O) surveys and estimates of costs and of revenues; (P) the cost of the study and the fee for a coordinating consultant; (Q) the cost of engineering, financial, legal, and other professional services including outside consultants and staff working for the city; (R) the costs of compliance with any contracts or agreements entered into by the city to provide underground utility line facilities; (S) all costs associated with the structure, implementation, collection, and enforcement of the underground utility line assessments, including any service charges of the tax collector, or property appraiser and amounts necessary to off-set discounts received for early payment of underground utility line assessments pursuant to the Uniform Assessment Collection Act or for early payment of utility line assessments collected pursuant to section 25-131.2 herein; (T) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of underground utility line facilities and such other expenses as may be necessary or incidental to any related financing authorized by the city commission by subsequent resolution; (U) a reasonable amount for contingency and anticipated delinquencies and uncollectible underground utility line assessments; and (V) reimbursement to the city or any other natural person for any moneys advanced for any costs incurred by the city or such natural person in connection with any of the foregoing components of underground utility line assessed cost.

"Underground Utility Line Facilities" or "UULF" means the equipment, poles lines and other appurtenant facilities associated with the provision of electrical, telephone, internet, cable television or other services provided through a similar line. The term shall also include any accessory or appurtenant facilities whether above or below ground associated with or appurtenant to the underground utility line facilities including but not limited to transition poles.

"Underground Utility Line Facilities Program" or "Program" means the city approved program for the implementation of UULF in a USAA as defined herein, the cost of said UULF to be paid for through special assessments as described in this section 25-129.

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

SECTION 1.03. GENERAL FINDINGS. It is hereby ascertained:

(A) Pursuant to Article VIII, Section 2(b) of the Florida Constitution, and Sections 166.041, Florida Statutes, the City Commission has all powers of local self-government to perform municipal functions and to render municipal services except when prohibited by law and such power may be exercised by the enactment of legislation in the form 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 Legislature may act, except those subjects described in (a), (b), (c), and (d) of Section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c), and (d) of Section 166.021(3), Florida Statutes, is not relevant to imposition of assessments related to Transportation Improvements within the City.

(C) The City Commission adopted the Ordinance the purpose of which is to: (1) require owners within an USAA where UULF have been constructed to relocate all utilities on or over a parcel to below ground and require connection to UULF upon installation; (2) provide procedures and standards for the imposition of underground utility line assessments under the general home rule powers of a municipality to impose special assessments; (3) authorize a procedure for the funding of underground utility line facilities providing special benefits to property within the city; and (4) legislatively determine the special benefit provided to assessed property from the provision of the underground utility line facilities.

(D) The underground utility line assessments to be imposed using the procedures provided in the Ordinance shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

(E) The underground utility line assessments to be imposed using the procedures provided in the Ordinance are imposed by the City Commission, not the Broward County Board of County Commissioners, Property Appraiser or Tax Collector. The duties of the property appraiser and tax collector under the provisions of this Section 25-129 of the Ordinance and the Uniform Assessment Collection Act are ministerial.

(F) The Las Olas Isles Home Owners Association initiated the process for instituting a proposed Underground Utility Line Assessment for the Las Olas Isles Neighborhoods in compliance with Section 25-129.4 of the Ordinance through filing an application with the City requesting undergrounding on May 12, 2011.

(G) The City Clerk mailed ballots to the property owners listed on the tax roll within the proposed underground utility line assessment area on May 24, 2019 and confirmed that 89.86% of the ballots received by June 24, 2019 voted in favor of the proposed underground utility line assessment.

(H) The Las Olas Isles Neighborhood constitutes an Underground Special Assessment Area under the Ordinance and the Underground Special Assessment Area, as described in Section 2.01 hereof, encompasses only property specially benefitted by the underground utility line facilities to be installed in the Las Olas Isles Neighborhood.

(I) The benefits outlined in Section 25.127(1) of the Ordinance can be organized into three general categories of benefits as follows:

(1) Improved Safety

- a. improve visibility along public rights-of-way;
- b. reduce obstructions in the path of vehicles driving off of a right-of-way;
- c. safer environment after storms when overhead poles are toppled and wiring becomes loose and exposed;

(2) Improved Reliability

- a. protect the utility facilities from damage due to vehicular impact;
- b. providing an environment that has a better chance of maintaining utility services during and after extreme weather conditions;
- c. providing greater reliability under normal conditions
- d. facilitating fewer wind outages with lower costs to utility providers for restoration outages due to wind, translating into lower costs for utility customers;
- e. reduce interference with the existing tree canopies; and

(3) Improved Aesthetics

- a. improving the aesthetics of an area by removing above-ground utility poles, lines and above-ground appurtenances from view;

(J) Based upon the foregoing, property located within the Underground Special Assessment Area will derive a special benefit from the Las Olas Isles Underground Utility Line Facilities Project. Accordingly, the City Commission hereby finds it reasonable to apportion the Annual Assessed Costs applicable to the Las Olas Isles Underground Utility Line Facilities Project among all tax parcels within the Las Olas Underground Special Assessment Area as set forth in Section 2.04(B).

ARTICLE II
ASSESSMENT

SECTION 2.01. DESCRIPTION OF UNDERGROUND SPECIAL ASSESSMENT AREA. The Las Olas Underground Special Assessment Area shall include all property within the Las Olas Isle Neighborhood generally located south of East Las Olas Boulevard and adjacent to Mola Avenue, Isle of Capri Drive, Bontana Avenue, Coconut Isle Drive, Lido Drive, San Marco Drive, Coral Way, Royal Plaza Drive and Isle of Palms Drive, more specifically identified in Appendix A attached hereto.

SECTION 2.02. PROJECT DESCRIPTION AND CAPITAL COST.

(A) **PROJECT DESCRIPTION.** The Las Olas Isles Neighborhood Underground Utilities Facilities Project entails the undergrounding of all overhead utilities, including electrical, telephone and cable television, the replacement of street lighting, roadway resurfacing and restoration of all infrastructure affected by the Project, more specifically identified in Appendix A attached hereto.

(B) **CAPITAL COST.** The total estimated underground utility line assessed cost for the Las Olas Underground Utility Line Facilities Project is \$7.7 million prior to financing costs. No portion of the costs will be paid from the general improvement fund of the City.

(C) The City intends to issue Obligations to fund a portion of the Capital Costs of the Las Olas Underground Utility Line Facilities Project. The Annual Debt Service Amount and related costs of these Obligations, together with certain administrative and collection costs and statutory discount costs, will be paid from the Underground Utility Line Assessments as set forth herein.

SECTION 2.03. IMPOSITION OF UNDERGROUND UTILITY LINE ASSESSMENTS. Underground Utility Line Assessments shall be imposed against all Tax Parcels within the Las Olas Underground Special Assessment Area for each Fiscal Year in which Obligations remain outstanding. The Underground Utility Line Assessments shall be computed in accordance with Section 2.04. When imposed, the Underground Utility Line Assessments for each Fiscal Year shall constitute a lien upon such Tax Parcels pursuant to the Ordinance and shall be collected on the ad valorem tax bill in the manner authorized by the Uniform Assessment Collection Act.

SECTION 2.04. COMPUTATION OF UNDERGROUND UTILITY LINE ASSESSMENTS. For each Fiscal Year in which Obligations remain outstanding, on or before the July 1 preceding each Fiscal Year and based upon the Tax Rolls as of October 1 preceding each Fiscal Year, Underground Utility Line Assessments shall be computed in the following manner:

(A) **ANNUAL ASSESSED COSTS.** The "Annual Assessed Costs" shall be computed for each Fiscal Year as the sum of (1) the Annual Debt Service Amount, (2) the Annual Administration and Collection Cost Amount, and (3) the Annual Statutory Discount Amount.

(1) The "Annual Debt Service Amount" shall be computed for each Fiscal Year as the amount which would be payable in respect of the Obligations in accordance with a debt service schedule prepared under the following assumptions: (1) the principal installments and administrative, trustee, legal and other costs associated with the Obligations equal those of the Obligations coming due (or estimated to come due) during each Fiscal Year, and (2) the Obligations bear interest at a rate of one full percentage point in excess of the actual (or estimated) rates during each Fiscal Year; provided, however, that the "Annual Debt Service Amount" for any Fiscal Year shall not exceed the principal amount of

Obligations then outstanding, plus interest thereon, plus administrative, trustee, legal and other costs due in relation thereto. In the first Fiscal Year in which the Las Olas Isles Underground Utility Assessments will be imposed, the City may use an estimated debt service schedule.

- (2) The "Annual Administration and Collection Cost Amount" shall be computed for each Fiscal Year as the estimated cost to be incurred by the City during any Fiscal Year in connection with the administration and collection of Las Olas Isles Underground Utility Assessments, including reasonable contingencies.
- (3) The "Annual Statutory Discount Amount" shall be computed for each Fiscal Year as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments plus one percent, currently estimated to equal five percent (5%) of the sum of (a) the Annual Debt Service Amount and (b) the Annual Administration and Collection Cost Amount.

(B) ANNUAL ASSESSED COSTS APPORTIONMENT METHODOLOGY.

- (1) The Annual Assessed Costs shall be apportioned each Fiscal Year to specially benefitted Tax Parcels based upon the amount of Equivalent Benefit Units or EBUs attributable to each Tax Parcel in the manner hereinafter described and adapted from Town of Jupiter Inlet Colony Utility Undergrounding Assessment Methodology prepared by Willdan Financial Services, dated June 24, 2010 ("Assessment Report") also described in Appendix B attached hereto which served as the basis of the Town of Jupiter Inlet Colony, Florida's special assessment validated through the a bond validation process before the Circuit Court of the Fifteenth Judicial Circuit of the State of Florida, in and for Palm Beach County, Florida done and ordered on March 11, 2011.
- (2) EBU reflects the proportional special benefit of each Single-Family Detached Residential Parcel from the improved safety, improved reliability, and improved aesthetics in connection with the proposed utility undergrounding.
- (3) Properties that are not a Single-Family Detached Residential Parcel are assigned EBUs proportionally weighted based on a benefit formula that equates each property's specific characteristics and special benefits to that of the single-family residential dwelling unit.
- (4) It is fair and reasonable to determine the degree of benefit between affected parcels through three primary categories of benefit -- 1) improved safety, 2) improved reliability, and 3) improved aesthetics -- as these categories reflect the overall proportional special benefits that properties will receive from the undergrounding of the overhead utilities within the assessment area.

- (5) It is fair and reasonable to split the Annual Assessed Cost of the Underground Utility Line Facilities among the three special benefit components based upon the proportionate numbers of EBUs in each category.

(C) PARCEL APPORTIONMENT METHODOLOGY. The Cost Apportionment for the Annual Assessed Costs for each EBU shall be apportioned each Fiscal Year among the Tax Parcels within the Underground Special Assessment Area as follows:

- (1) It is fair and reasonable and proportionate to the special benefit received to apportion the Annual Assessed Cost of the Underground Utility Line Facilities based upon EBUs because the aesthetic, safety, and reliability benefits received are substantially proportional to the assessed Tax Parcel's size, density, location and type of development as expressed in EBUs and as more particularly described in the Assessment Reports.
- (2) It is fair and reasonable to the special benefit received to assign all Tax Parcels that are a Single-Family Detached Residential Parcel one EBU per Tax Parcel due to the similar size and use of Single-Family Detached Residential Parcel.
- (3) It is fair and reasonable and proportionate to the special benefit received for safety and aesthetics to assign a minimum of one (1) Safety EBU and one (1) Aesthetic EBU for Tax Parcels that are not Single-Family Detached Residential Parcels, which Tax Parcels are adjacent to public rights-of-way or easement through which overhead utilities will be removed as such properties within the Underground Utility Assessment Area receive a baseline special benefit from the Underground Utility Improvements.
- (4) It is fair and reasonable and proportionate to the special benefit received for reliability to assign a minimum of one (1) Reliability EBU for Tax Parcels that are not Single-Family Detached Residential Parcels, on the basis of the Tax Parcel's size, density, and type of development.

SECTION 2.06. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds from the Underground Utility Special Assessments received during each Fiscal Year shall be applied by the City for payment of the administration and collection costs, payment of any Transaction Costs not funded from proceeds of the Obligations or Refunding Obligations, payment of interest due on the Obligations or Refunding Obligations, and payment of principal due on the Obligations or Refunding Obligations. Any remaining proceeds will then be used for prepayment of the Obligations or Refunding Obligations or for payment of other amounts coming due in subsequent years.

ARTICLE III
GENERAL PROVISIONS

SECTION 3.01. METHOD OF COLLECTION. The Underground Utility Special Assessments shall be collected pursuant to the Uniform Assessment Collection Act, and pursuant to Section 25-131.1 of the Ordinance. No prepayment or acceleration of Assessment will be allowed due to the recalculation of the Annual Assessment based upon new development or redevelopment.

SECTION 3.02. SEVERABILITY If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

ARTICLE IV
NOTICE AND PUBLIC HEARING

SECTION 4.01. ASSESSMENT ROLL. The City Manager is hereby directed to prepare, or cause to be prepared, an Initial Assessment Roll for the Fiscal Year commencing October 1, 2019 in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Las Olas Underground Special Assessment Area. The City Manager shall apportion the estimated Project Cost to be recovered through Underground Special Assessment in the manner set forth in Final Assessment Resolution.

A copy of this Declaration Resolution, documentation related to the estimated amount of the Project Cost to be recovered through the imposition of Underground Special Assessment, and the Initial Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the Initial Assessment Roll be in printed form if the amount of the Underground Special Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

It is hereby ascertained, determined, and declared that the method of determining the Underground Special Assessment for Las Olas Isles Underground Utility Line Facilities as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Project Cost among parcels of Assessed Property located within the Assessment Area.

SECTION 4.02. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m. on September 12, 2019, in the Commission Chambers of City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida, 33301 at which time the City Commission will receive and consider any comments on the Underground Special Assessment from the public and affected property owners and to consider (A) creation of the Las Olas Underground Special Assessment Area, (B) imposition of the Assessments, and (C) collection

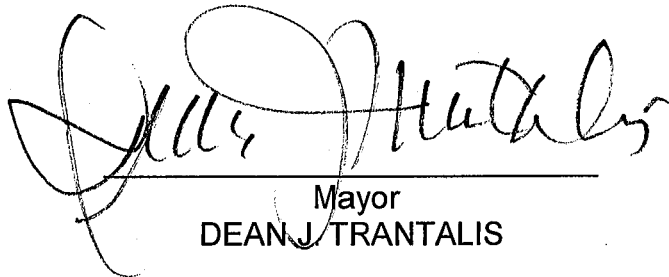
of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 4.03. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing in the manner and time provided in Sections 25-129.10 of the Ordinance. The notice shall be published no later than August 23, 2019, in substantially the form attached hereto as Appendix D.

SECTION 4.04. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the owner of each parcel of Assessed Property, as required by Section 25-129.11 of the Ordinance, in substantially the form attached hereto as Appendix E. Such notices shall be mailed no later than August 23, 2019.

SECTION 4.05. EFFECTIVE DATE. This Declaration Resolution shall take effect upon the final adoption.

ADOPTED this the 9th day of July, 2019.



Mayor
DEAN J. TRANTALIS

ATTEST:

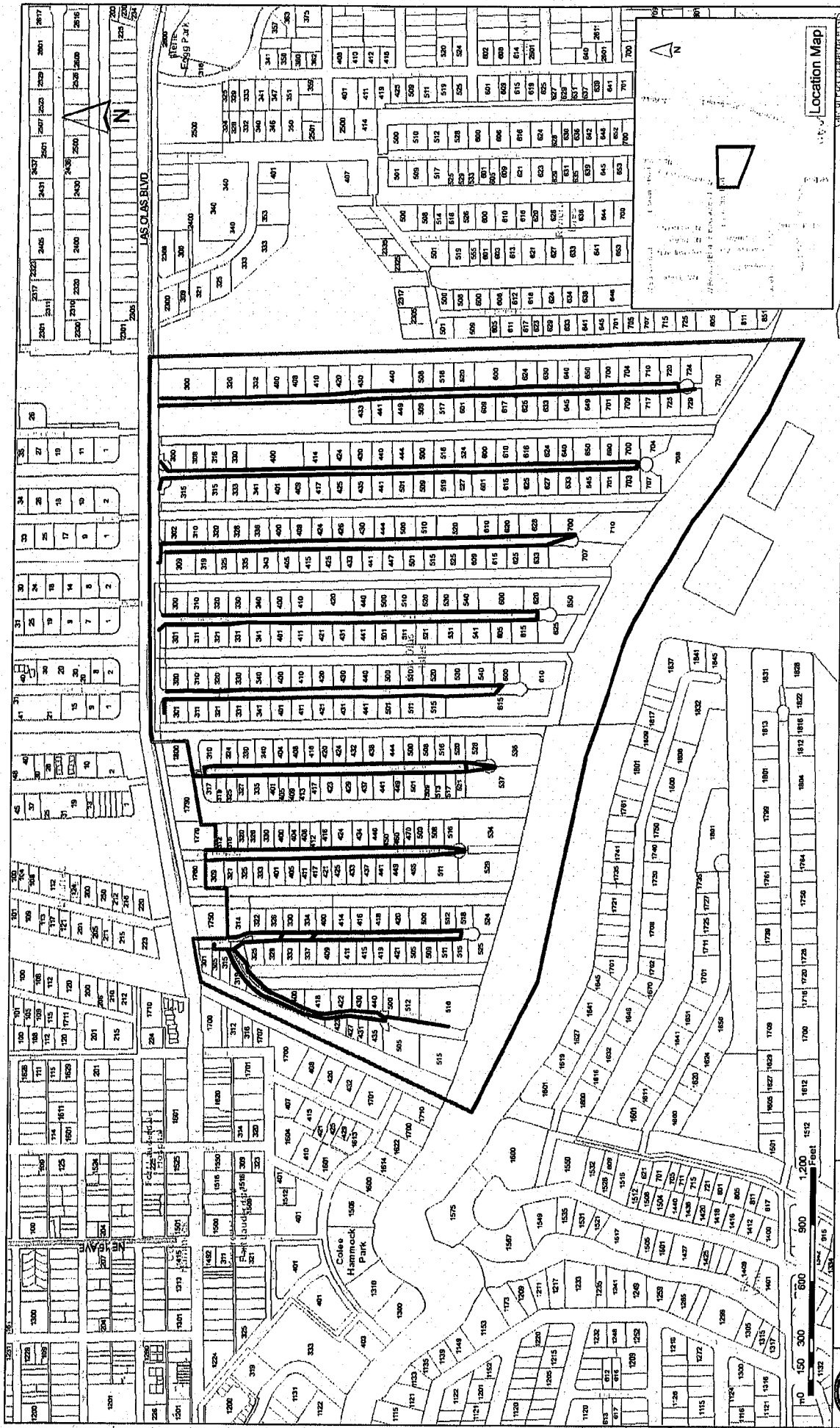


City Clerk
JEFFREY A. MODARELLI

APPENDIX A

MAP OF LAS OLAS ISLES UNDERGROUND UTILITY
ASSESSMENT AREA AND PROPOSED IMPROVEMENTS

[This map must have the boundary of the USAA, street where existing utility lines are located
and the location for the proposed underground utility line facilities]



(7/3/2019)

Approximate Underground Line Locations Las Olas Isles

Legend

- Approximate Location of Underground Lines
- Las Olas Isles



City of Fort Lauderdale

APPENDIX B

[Town of Jupiter Inlet Colony Utility Undergrounding Assessment Methodology prepared by
Willdan Financial Services, dated June 24, 2010]

**Town of Jupiter Inlet Colony
Utility Undergrounding Assessment
Methodology**

June 24, 2010



Florida Office

7380 Sand Lake Road
Suite 500
Orlando, FL 32819
Tel: (407) 352-3958
Fax: (888) 326-6864

Corporate Office

27368 Via Industria
Suite 110
Temecula, CA 92590
Tel: (800) 755-6864
Fax: (951) 587-3510

Regional Offices

Phoenix, AZ
Sacramento, CA

City of Industry, CA
Oakland, CA
Anaheim, CA

TABLE OF CONTENTS

<i>EXECUTIVE SUMMARY</i>	1
<i>PROPOSED PUBLIC FACILITIES</i>	2
<i>BENEFIT ANALYSIS</i>	3
<i>METHOD OF ASSESSMENT</i>	4
<i>DIAGRAM</i>	8
<i>PARCEL DATABASE</i>	9

Executive Summary

Willdan Financial Services (WFS) has been retained by the Town of Jupiter Inlet Colony (the Town), to develop a methodology that reflects the special benefit received by properties within the Town from the proposed undergrounding of overhead utilities within the Town.

As part of the creation of this benefit methodology, WFS conducted fieldwork, surveying the entire Town to accurately incorporate the characteristics of the Town and the relationship between properties within the Town and the overhead utilities proposed to be undergrounded. Fieldwork is necessary to identify each property's special benefit. WFS conducts this research to quantify any general benefit that may exist, which pursuant to State statute, may not be an included cost when developing a non-ad valorem assessment. This information also allows the methodology to account for the fact that some properties in the Town may already have one of their utility services already undergrounded and, therefore, do not benefit to the same degree as properties whose utilities are currently transmitted through overhead facilities. In addition to the fieldwork conducted, Willdan Financial also created a parcel database of all properties within the Town, and categorized those properties based on their land use codes (DOR codes).

Proposed Public Facilities

Utilities, as used in this report, include power lines, phone lines, and cable television facilities. The undergrounding of overhead utility lines within the Town includes the costs associated with, but not limited to, trenching, horizontal directional drilling, installing new utility vaults, conduits and transformers, laying conduit lines into trenches, switching services to underground systems and removing existing overhead poles and wires.

The benefit methodology presented in this Report focuses on the entire project cost for the undergrounding of overhead facilities throughout the Town, including costs of connecting each property's utility services to the undergrounded facilities.

Budget

Jupiter Inlet Colony Underground Conversion Project

Survey Costs (Design, Const, and As-Built/ROW)	\$ 69,650.02
Legal Costs (Review Easements, Contracts, and ROW)	\$ 30,181.67
Cost Allocation Methodology	\$ 30,000.00
Project Management and Administrative Support	\$ 155,551.70
Project Engineering Services	\$ 69,650.02
Electrician Elect. Meter Enclosure Conversion Costs	\$ 147,500.00
New Streetside Underground FPL Service Lateral Costs	\$ 58,455.76
New Streetside Underground AT&T Service Lateral Costs	\$ 44,750.00
New Streetside Underground Comcast Service Lateral Costs	\$ 38,925.00
Utility Conversion Costs (Contractors, FPL, TEL, & CATV)	\$ 1,721,769.64
Management of Traffic	\$ 36,000.00
Site Landscape Restoration Costs	\$ 44,000.00
Street Lighting	\$ -
Contingency Buffer (18%)	\$ 537,022.06
Total Opinion of Cost	<u>\$ 2,983,455.87</u>
Recommended Minimum Budget Forecast	\$ 2,985,000.00

Benefit Analysis

Florida law requires non ad-valorem assessments to be based on the special benefit properties receive from the improvements. "Special Benefit" is a particular and distinct benefit over and above general benefits conferred to the public at large. Florida law does not specify the methodology or formula that may be used in calculating assessments; however, the assessment methodology must be reasonable and not arbitrary.

It is necessary to identify the special benefit provided to properties within the Town as a result of undergrounding overhead utilities. The distribution of electricity and other utilities are generally available to all properties in the Town. However, placing overhead electrical lines and other utilities underground will provide direct and special benefit to properties and such special benefit supports funding the undergrounding projects through an assessment program.

There are several distinct direct and special benefits that will be provided to properties within the Town as a result of undergrounding the Town's overhead utilities including the following: improved safety, improved reliability and improved neighborhood aesthetics. Each of these benefits is discussed below.

The removal of utility poles and overhead lines provides an improved **safety** benefit by reducing the potential of hazardous conditions in the event of natural disasters. Severe tropical storms, hurricanes, and other natural disasters can cause poles and/or overhead lines to fall and impact property, and possibly cause live electric lines to be exposed. Downed electric lines pose a potential threat of fire and potential injury due to electric shock and can restrict ingress and egress to and from properties within the Town.

The undergrounding of the overhead facilities will also improve the **reliability** of utility services received by properties within the Town. Based on a report entitled *Out of Sight Out of Mind?*, Edison Electric Institute (2006), the undergrounding of overhead utilities substantially reduces the frequency of power outages, when compared to the frequency of outages occurring with overhead networks. Parcels will also specially benefit from new upgraded utility lines, cables, and appurtenant facilities installed through the proposed utility undergrounding. This will provide a higher level of reliability of utility services, and reduces exposure to the elements that could cause potential damage and speed deterioration to facilities resulting in potential interruptions services. In this particular project area, some properties have already undergrounded one or more of the three utilities to their service connection. Therefore, the cost of the service laterals for each utility was separated and individually assessed to the applicable properties. Certain properties will also need to upgrade their meters in order to accept the utility connection from underground, which has been accounted for by separating out the costs associated with the meter upgrade and apportioning the cost to such properties.

In addition to the safety and reliability benefits provided by undergrounding utilities, removing the overhead facilities and utility poles will eliminate a heavy visual concentration of electric lines and communication facilities. This will improve the overall **neighborhood aesthetics** for all properties within the Town.

Method of Assessment

GENERAL BENEFIT vs. SPECIAL BENEFIT

It is necessary to identify the special benefit that the Improvements will render to the properties within the Town. It is also necessary to identify and separate any portion of the Improvements, which provide a general benefit to the public at large from the portion of Improvements that provide a special benefit to parcels within the Town. Any cost of Improvements, or portion thereof, that is considered general benefit cannot be included as part of the total assessment. For the proposed utility undergrounded in the Town, a portion of the Improvements will provide a general benefit to a condominium complex outside of the Town's boundaries. Therefore, a portion of the overall project cost has been determined to be a general benefit to the public at large and will not be assessed against the properties within the Town, but rather, shall be funded from other available revenues. The general benefit calculation and amount not assessed is described below and based on the method of assessment described herein.

EQUIVALENT BENEFIT UNITS

The method of assessment is an analysis of a project or service, in this case the proposed undergrounding of the existing overhead utilities, to determine the special benefits received by a property from the proposed improvements. The method of assessment is determined by an analysis of the benefit a property receives from the proposed undergrounding of existing overhead utilities in comparison to the benefit received by other benefiting properties. To establish an equitable benefit nexus it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within a project area. The method of assessment established for this project utilizes a weighted methodology of apportionment typically referred to as an Equivalent Benefit Unit (EBU) methodology to reflect the proportional special benefit of each parcel from the improved safety, improved reliability, and improved neighborhood aesthetics in connection with the proposed utility undergrounding. This method of apportionment establishes the typical detached single-family residential lot as the basic unit of assessment. A single-family residential unit is assigned one (1.0) Equivalent Benefit Unit (EBU) and other property types (land uses) are proportionately weighted (weighted EBU) based on a benefit formula that equates each property's specific characteristics and special benefits to that of the single-family residential unit. This proportional weighting may be based on several considerations that may include, but are not limited to the following: the type of development (land use), size of the property (acreage or units), densities, or other property related factors.

Collectively, the three categories of special benefit listed above reflect the overall proportional special benefits that properties within the Town will receive from the undergrounding of the overhead utilities. Properties within the Town are assigned EBUs to distinguish the degree of special benefits received by different property types from the undergrounding of overhead utilities. A majority of the properties within the Town are classified as Single-Family Residences, with two parcels classified as non-residential. Each Single-Family Residential Lot has been assigned

1.0 EBU regardless of the lot size since each Single-Family Residential Lot has a maximum development potential equal to one Single-Family Residence and the distribution of electricity, and other utilities are constant for each single-family residential property. However, there exists one Single-Family Residential Property that has two dwelling units (PCN: 32434031010000030), which will receive two separate utility underground access points based on the construction plans. As such, this property has been assigned two EBUs (one EBU per dwelling unit).

Non-residential properties within the Town may have a greater potential of development when compared to properties classified as Single-Family Residential. Therefore, an equivalency must be developed for these properties to proportionately assign EBUs when compared to the baseline, which is the Single-Family Residential Lot. Since the potential use of non-residential properties may change, equivalent benefit units were assigned to each non-residential parcel based on the parcel's lot size when compared to that of the average Single-Family Residential Lot. Assigning equivalent benefits units based on the lot size of a parcel, provides a means to capture the benefit associated with the highest potential use of each parcel. As such, utilizing the average lot size of a Single-Family Residential Lot within the boundaries of the Town, equal to approximately 0.28 acres; the two non-residential properties have been assigned EBUs based on the lot size equivalency of a Single-Family Residential Lot. However, in order to fairly assess these two non-residential properties and assign benefit units that reflect a true equivalency to the baseline 1.0 EBU, the lot size of each non-residential property was reduced by 50% to account for the Town's ordinance that restricts the development of a residential lot to 50% of the overall area.

PROPERTY SPECIFIC IMPROVEMENTS

The Budget identified herein provides specific detail on the costs associated with the improvements along the public rights-of-way and improvements along the easements of each property to connect the utility services. For purposes of calculating each parcel's assessment, costs associated with meter conversions and service laterals were separated and assessed against those properties that required the specific improvement. Below is a summary of these expenditures and the number of service connections.

Property Specific Improvement Costs	Costs	Quantity	Cost per Service
Electrician Elect. Meter Enclosure Conversion Costs	\$ 147,500.00	61	\$ 2,418.03
New Streetside Underground FPL Service Lateral Costs	\$ 58,455.76	181	\$ 322.96
New Streetside Underground AT&T Service Lateral Costs	\$ 44,750.00	179	\$ 250.00
New Streetside Underground Comcast Service Lateral Costs	\$ 38,925.00	173	\$ 225.00

GENERAL BENEFIT AND SPECIAL CASES

GENERAL BENEFIT

The condominium complex just outside the northern border of the Town will partially benefit from the improved safety and improved neighborhood aesthetics as a result of the proposed utility undergrounding of the Town. This is considered a General Benefit. However, the condominium complex is already undergrounded; therefore the Town's current overhead utility network does not impact the reliability of any of the complex's services. This is because the primary feed of the condominium complex is north of the property. As such, the portion of costs determined to be of General Benefit was calculated by examining the degree of benefit that the complex would receive by applying the methodology described herein. EBUs were calculated based on the equivalent lot size of the complex when compared to a typical Single-Family Residential Lot within the Town. The EBUs were then discounted by one-third (1/3rd) to account for the fact that the complex does not benefit from one of the three special benefits established herein. The result of this calculation translates to \$77,319.94 of the total cost, which is considered to be General Benefit and cannot be funded through the non ad-valorem assessment. The Town will need to fund this amount through another revenue source.

FUTURE RESIDENTIAL SUBDIVISIONS

Although it is not anticipated that certain residential properties will subdivide in the future, it's important to note that certain properties within the Town were previously identified as two legally subdivided lots. If any of these residential parcels ever subdivide in the future back into two separate legally subdivided lots, it is recommended that the property owner must pay into the utility undergrounding assessment as a condition of the parcel subdivision. Below is a list of the applicable parcels.

PCN	Address	Legal Description
32434031010000290	29 OCEAN DR	LTS 29 & 30
32434031010000530	53 COLONY RD	LTS 53 & 54
32434031010000700	70 COLONY RD	LT 70 & N 1/2 OF LT 71
32434031010000711	72 COLONY RD	S 1/2 OF LT 71 & LT 72
32434031010000730	74 LIGHTHOUSE DR	LTS 73 & 74

Diagram

A Diagram showing the boundaries of the Town, the dimensions of the subdivisions of land within the Town (as they existed at the time of the creation of this Report), is illustrated below. Each of the subdivisions of land, parcels, or lots has been given a separate number on the Diagram, which corresponds with the assessment number shown within the Assessment Roll.

Assessment Roll

An assessment of the total amount of the costs and expenses of the improvements upon the subdivisions of land within the Town, in proportion to the estimated special benefit to be received by the subdivisions from the Improvements, is set forth upon the following Assessment Roll filed with and made part of this Report.

The Assessment Roll lists the parcel numbers within town by assessment number. The assessment numbers appearing on the Assessment Roll correspond with the Diagram.

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
TH	32434030080001973	0.30	\$ 3,199.92	\$ 2,418.03	\$ 322.96	\$ -	\$ 225.00	\$ 6,165.91
1	32434031010000010	1.00	10,717.62	-	-	-	-	10,717.62
2	32434031010000020	1.00	10,717.62	-	-	-	-	10,717.62
3	32434031010000030	2.00	21,435.23	-	-	-	-	21,435.23
5	32434031010000050	1.00	10,717.62	-	-	-	-	10,717.62
6	32434031010000060	1.00	10,717.62	-	-	-	-	10,717.62
7	32434031010000070	1.00	10,717.62	-	-	-	-	10,717.62
8	32434031010000080	1.00	10,717.62	-	-	-	-	10,717.62
9	32434031010000090	1.00	10,717.62	-	-	-	-	10,717.62
10	32434031010000100	1.00	10,717.62	-	-	-	-	10,717.62
11	32434031010000111	1.00	10,717.62	-	-	-	-	10,717.62
12	32434031010000112	1.00	10,717.62	-	-	-	-	10,717.62
13	32434031010000130	1.00	10,717.62	-	-	-	-	10,717.62
14	32434031010000140	1.00	10,717.62	-	-	-	-	10,717.62
15	32434031010000150	1.00	10,717.62	-	-	-	-	10,717.62
16	32434031010000160	1.00	10,717.62	-	-	-	-	10,717.62
17	32434031010000170	1.00	10,717.62	-	-	-	-	10,717.62
18	32434031010000180	1.00	10,717.62	-	-	-	-	10,717.62
19	32434031010000190	1.00	10,717.62	-	-	-	-	10,717.62
20	32434031010000200	1.00	10,717.62	-	-	-	-	10,717.62
21	32434031010000210	1.00	10,717.62	-	-	-	-	10,717.62
22	32434031010000220	1.00	10,717.62	-	-	-	-	10,717.62
23	32434031010000230	1.00	10,717.62	-	-	-	-	10,717.62
24	32434031010000240	1.00	10,717.62	-	-	-	-	10,717.62
25	32434031010000250	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
26	32434031010000260	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
27	32434031010000270	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
28	32434031010000280	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
29	32434031010000290	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
31	32434031010000310	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
32	32434031010000320	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
33	32434031010000330	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
34	32434031010000340	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
35	32434031010000350	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
36	32434031010000360	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
37	32434031010000370	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
38	32434031010000380	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
39	32434031010000390	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
40	32434031010000400	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
41	32434031010000410	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
42	32434031010000420	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
43	32434031010000430	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
44	32434031010000440	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
45	32434031010000450	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
46	32434031010000460	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
47	32434031010000470	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
48	32434031010000480	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
49	32434031010000490	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
50	32434031010000500	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
51	32434031010000510	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
52	32434031010000520	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
53	32434031010000530	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
55	32434031010000550	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
56	32434031010000560	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
57	32434031010000570	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
58	32434031010000580	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
59	32434031010000590	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
60	32434031010000600	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
61	32434031010000610	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
62	32434031010000620	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
63	32434031010000630	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
64	32434031010000640	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
65	32434031010000650	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
66	32434031010000660	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
67	32434031010000670	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
68	32434031010000680	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
69	32434031010000690	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
70	32434031010000700	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
72	32434031010000711	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
73	32434031010000730	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
75	32434031010000750	1.00	10,717.62	-	-	-	-	10,717.62
76	32434031010000760	1.00	10,717.62	-	-	-	-	10,717.62
77	32434031010000770	1.00	10,717.62	-	-	-	-	10,717.62
78	32434031010000780	1.00	10,717.62	-	-	-	-	10,717.62
79	32434031010000790	1.00	10,717.62	-	-	-	-	10,717.62
80	32434031010000800	1.00	10,717.62	-	-	-	-	10,717.62
81	32434031010000811	1.00	10,717.62	-	-	-	-	10,717.62
82	32434031010000812	1.00	10,717.62	-	-	-	-	10,717.62
83	32434031010000821	1.00	10,717.62	-	-	-	-	10,717.62
84	32434031010000840	1.00	10,717.62	-	-	-	-	10,717.62
85	32434031010000850	1.00	10,717.62	2,418.03	322.96	-	225.00	13,683.61
86	32434031010000860	1.00	10,717.62	2,418.03	322.96	-	225.00	13,683.61
87	32434031010000870	1.00	10,717.62	-	-	-	225.00	10,942.62
88	32434031010000880	1.00	10,717.62	-	-	-	-	10,717.62
89	32434031010000890	1.00	10,717.62	-	-	-	-	10,717.62
90	32434031010000900	1.00	10,717.62	-	-	-	-	10,717.62
91	32434031010000910	1.00	10,717.62	-	-	-	-	10,717.62
92	32434031010000920	1.00	10,717.62	-	-	-	-	10,717.62
93	32434031010000930	1.00	10,717.62	-	-	-	-	10,717.62
94	32434031010000940	1.00	10,717.62	-	-	-	-	10,717.62
95	32434031010000950	1.00	10,717.62	-	-	-	-	10,717.62
96	32434031010000960	1.00	10,717.62	-	-	-	-	10,717.62
97	32434031010000970	1.00	10,717.62	-	-	250.00	225.00	11,192.62
98	32434031010000980	1.00	10,717.62	-	-	-	-	10,717.62

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
99	32434031010000990	1.00	10,717.62	-	-	-	-	10,717.62
100	32434031010001000	1.00	10,717.62	-	-	-	-	10,717.62
101	32434031010001010	1.00	10,717.62	-	-	-	-	10,717.62
102	32434031010001020	1.00	10,717.62	-	-	-	-	10,717.62
103	32434031010001030	1.00	10,717.62	-	-	-	-	10,717.62
104	32434031010001040	1.00	10,717.62	-	-	-	-	10,717.62
105	32434031010001050	1.00	10,717.62	-	-	-	-	10,717.62
106	32434031010001060	1.00	10,717.62	-	-	-	-	10,717.62
107	32434031010001070	1.00	10,717.62	2,418.03	322.96	250.00	-	13,708.61
108	32434031010001080	1.00	10,717.62	-	-	-	-	10,717.62
109	32434031010001090	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
110	32434031010001100	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
111	32434031010001110	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
112	32434031010001120	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
113	32434031010001130	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
114	32434031010001140	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
115	32434031010001150	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
116	32434031010001160	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
117	32434031010001170	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
118	32434031010001180	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
119	32434031010001190	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
120	32434031010001200	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
121	32434031010001210	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
122	32434031010001220	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
123	32434031010001230	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
124	32434031010001240	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
125	32434031010001250	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
126	32434031010001260	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
127	32434031010001270	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
128	32434031010001280	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
129	32434031010001290	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
130	32434031010001300	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
131	32434031010001310	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
132	32434031010001320	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
133	32434031010001330	1.00	10,717.62	-	322.96	250.00	-	11,290.58
134	32434031010001340	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
135	32434031010001350	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
136	32434031010001360	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
137	32434031010001370	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
138	32434031010001380	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
139	32434031010001390	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
140	32434031010001400	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
141	32434031010001410	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
142	32434031010001420	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
143	32434031010001430	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
144	32434031010001440	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
145	32434031010001450	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
146	32434031010001460	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
147	32434031010001470	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
148	32434031010001481	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
149	32434031010001490	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
150	32434031010001500	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
151	32434031010001510	1.00	10,717.62	-	322.96	250.00	-	11,290.58
152	32434031010001520	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
153	32434031010001530	1.00	10,717.62	-	322.96	250.00	-	11,290.58
154	32434031010001540	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
155	32434031010001550	1.00	10,717.62	2,418.03	322.96	250.00	-	13,708.61
156	32434031010001560	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
157	32434031010001570	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
158	32434031010001580	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
159	32434031010001590	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
160	32434031010001600	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
161	32434031010001610	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
162	32434031010001620	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
163	32434031010001630	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
164	32434031010001640	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
165	32434031010001650	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
166	32434031010001660	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
167	32434031010001670	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
168	32434031010001680	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
169	32434031010001690	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
170	32434031010001700	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
171	32434031010001710	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
172	32434031010001720	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
173	32434031010001730	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
174	32434031010001740	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
175	32434031010001750	1.00	10,717.62	-	322.96	250.00	-	11,290.58
176	32434031010001760	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
177	32434031010001770	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
178	32434031010001780	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
179	32434031010001790	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
180	32434031010001800	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
181	32434031010001810	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
182	32434031010001820	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
183	32434031010001830	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
184	32434031010001840	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
185	32434031010001850	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
186	32434031010001860	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
187	32434031010001870	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
188	32434031010001880	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
189	32434031010001890	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
190	32434031010001900	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
191	32434031010001910	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
192	32434031010001920	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
193	32434031010001930	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
194	32434031010001940	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
195	32434031010001951	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
196	32434031010001960	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
197	32434031010001970	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
198	32434031010001980	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
199	32434031010001990	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
200	32434031010002000	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
201	32434031010002010	1.00	10,717.62	-	-	-	-	10,717.62
202	32434031010002020	1.00	10,717.62	-	-	-	-	10,717.62
203	32434031010002030	1.00	10,717.62	-	-	-	-	10,717.62
204	32434031010002040	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
205	32434031010002050	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
206	32434031010002060	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
207	32434031010002070	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
208	32434031010002080	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
209	32434031010002090	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
210	32434031010002100	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
211	32434031010002110	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
212	32434031010002120	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
213	32434031010002130	1.00	10,717.62	2,418.03	322.96	250.00	-	13,708.61
214	32434031010002140	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
215	32434031010002150	1.00	10,717.62	-	322.96	250.00	-	11,290.58
216	32434031010002160	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
217	32434031010002170	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
218	32434031010002180	1.00	10,717.62	-	322.96	250.00	-	11,290.58
219	32434031010002190	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
220	32434031010002200	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
221	32434031010002210	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
222	32434031010002220	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
223	32434031010002230	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
224	32434031010002240	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
225	32434031010002250	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
226	32434031010002260	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58

Assmnt No.	Parcel Number	EBUs	Base Assessment	Meter Assessment	Electric Lateral Assessment	Phone Lateral Assessment	Cable Lateral Assessment	Total Assessment
227	32434031010002270	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
228	32434031010002280	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
229	32434031010002290	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
230	32434031010002300	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
231	32434031010002310	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
232	32434031010002320	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
233	32434031010002330	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
234	32434031010002340	1.00	10,717.62	-	322.96	250.00	-	11,290.58
235	32434031010002350	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
236	32434031010002360	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
237	32434031010002370	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
238	32434031010002380	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
239	32434031010002390	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
240	32434031010002400	1.00	10,717.62	-	322.96	250.00	225.00	11,515.58
NA	32434031010002430	0.00	-	-	-	-	-	-
NA	32434031010002440	0.00	-	-	-	-	-	-
241	32434031100002410	1.00	10,717.62	-	-	-	-	10,717.62
242	32434031100002420	1.00	10,717.62	-	-	-	-	10,717.62
243	32434031100002430	1.00	10,717.62	2,418.03	322.96	250.00	225.00	13,933.61
BC	32434031100002440	4.98	53,339.28	2,418.03	322.96	250.00	225.00	56,555.27
NA	32434031100010000	0.00	-	-	-	-	-	-
NA	32434032000007010	0.00	-	-	-	-	-	-
Total		244.28	\$ 2,618,049.30	\$ 147,500.00	\$ 58,455.76	\$ 44,750.00	\$ 38,925.00	\$2,907,680.06

APPENDIX C

ASSESSMENT COST ALLOCATION*

Category	Estimated Project Costs Allocation** per EBU	EBUs	Estimated Project Cost
Single-Family Detached Residential Parcel	\$24,600.64	313	\$7,700,000

* The assessment cost allocation does not include financing costs.

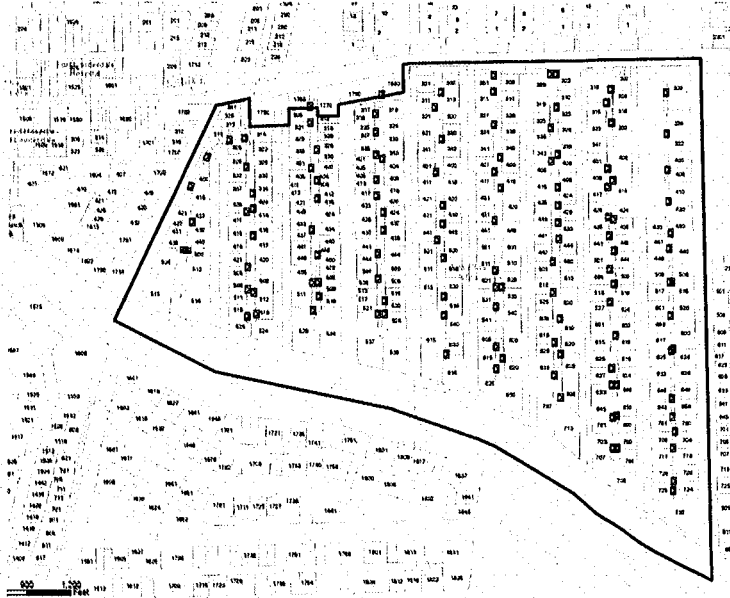
** It is anticipated that the project cost estimate will be reduced by the portion of expenses related to undergrounding of utility lines owned by Florida Power and Light.

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

To be Published by August 23, 2019

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the City Commission of Fort Lauderdale, Florida, will conduct a public hearing to hear objections of all interested persons to the final assessment resolution of the Las Olas Isles Undergruund Utility Line Facilities Assessment, as shown above, and to impose non-ad valorem assessments against certain property located therein and collecting the assessments on the ad valorem tax bill. The hearing will be held at 5:01 P.M. on September 12, 2019 in the City Commission Room, City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002 two days prior to the meeting.

All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. Any person wishing to appeal any decision of the City Commission with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The assessments have been proposed to fund capital costs for construction of the Las Olas Undergruund Utility Line Facilities to serve the Las Olas Undergruund Special Assessment Area. The assessment will be divided among to specially benefitted tax parcels based upon the amount of Equivalent Benefit Units or EBUs attributable to each tax parcel. The Fiscal Year

2019-20 assessment rates are as follows:

Category	Billing Unit	Cost Per Billing Unit
Single-Family Detached Residential Parcel	EBU	\$529.59

A more specific description of these assessment methodologies is set forth in the Declaration Resolution adopted by the City Council on July 9, 2019. Copies of the Declaration Resolution, the plans and specifications for the Las Olas Underground Utility Line Facilities project, and the preliminary assessment rolls are available for inspection at the offices of the City Clerk, located at the City Hall, Fort Lauderdale, Florida.

Underground Utility Line Assessments will be collected by the Broward County Tax Collector on the ad valorem tax bill for a period of 30 years, commencing with the tax bill to be mailed in November 2019. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact _____ at _____.

NOTE: If any person decides to appeal any decision made with respect to any matter considered at this public meeting or hearing, he/she will need a record of the proceedings, and for such purpose he/she may need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Anyone needing auxiliary services to assist in participation at the meeting, please contact the City Clerk at (954) 828-5002 two days prior to the meeting.

CITY CLERK
OF FORT LAUDERDALE, FLORIDA

APPENDIX E

FORM OF NOTICE TO BE MAILED

CITY OF FORT LAUDERDALE
CITY HALL
100 N. ANDREWS AVENUE
FORT LAUDERDALE, FL 33301

CITY OF FORT LAUDERDALE, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF NON-AD VALOREM ASSESSMENTS
TO FUND LAS OLAS ISLES UNDERGROUND UTILITY
LINE FACILITIES

NOTICE DATE: e __, 2019

«OwnerName»
«OwnerName2»
«OwnerAdd1»
«City», «State» «Zip»

Sequence # _____
Parcel ID # _____

******* NOTICE TO PROPERTY OWNER *******

Dear Property Owner:

An assessment program has been created to fund the costs to install underground utility line facilities within the Las Olas Isles Neighborhood within the City of Fort Lauderdale (City). The cost of the Las Olas Isles Underground Utility Line Facilities will be funded by assessments against the benefitted property within the City.

The annual assessment is based on the classification of each parcel of property and number of billing units contained therein. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Declaration Resolution adopted by the City on July 9, 2019. Copies of the Declaration Resolution and the preliminary Assessment Roll are available for your review at the City Clerk's Office. The City Clerk's Office is located on the 7th floor of City Hall, 100 N. Andrews Avenue, Fort Lauderdale, FL 33301.

The above parcel is classified as a Single-Family Detached Residential Parcel.

The type and number of billing units on the above parcel is <#> EBU.

The assessment project will be financed by special assessment bonds secured by the City. This will permit the costs attributable to your property to be amortized over a period of thirty (30) years. The annual assessment will include your share of the principal, interest, collection cost, and the amount Florida law requires the City to discount receipts for its annual budget. Annual assessments will be payable for thirty (30) years. Information regarding the assessment for your specific property is provided below.

The Annual Assessment for Fiscal Year 2019-20 and for future fiscal years for the above parcel is _____.

The City intends to include the annual assessment on your ad valorem tax bill, commencing with

the tax bill to be mailed to you in November 2019. Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The City intends to collect approximately \$_____ annually in assessments, inclusive of all administrative and statutory discounts, over the next thirty (30) years for this project.

The City will hold a public hearing at 5:01 p.m., or as soon thereafter as the matter can be heard, on September 12, 2019, at the 1st Floor City Commission Chambers, City Hall, 100 N. Andrews Avenue, Fort Lauderdale, Florida, for the purpose of receiving comments on the proposed assessments, including collection on the ad valorem tax bill. You are invited to attend and participate in the public hearing or to file written objections with the City prior to or during the hearing. All affected property owners have a right to appear at the hearing and to file written objections with the City of Fort Lauderdale within 20 days of this notice. If you decide to appeal any decision made by the City 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. If you are a person with a disability who needs any accommodation or an interpreter to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the City Clerk's Office at (954) 828-5002 at least two days prior to the date of the hearing.

If you have any questions, please contact _____ at (____) _____, Monday through Friday between 8:00 a.m. and 4:30 p.m.

CITY OF FORT LAUDERDALE, FLORIDA