RESOLUTION NO. 23-190

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTIES LOCATED IN THE CITY OF FORT LAUDERDALE, FLORIDA; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, ("City Commission") has enacted Ordinance No. C-99-49 ("Ordinance"), as amended by Ordinance No. C-16-03, which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Properties located within the City of Fort Lauderdale ("City"); and

WHEREAS, the rate of assessment and imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property; and

WHEREAS, the City Commission desires to impose a Fire Rescue Assessment within the City using the tax bill collection method for the Fiscal Year beginning on October 1, 2023; and

WHEREAS, the City Commission adopted the Preliminary Rate Resolution for the Fire Assessments on July 5, 2023 ("Preliminary Rate Resolution"), containing a brief and general description of the fire rescue facilities and services to be provided to Assessed Properties, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Properties, estimating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the City is required to confirm or repeal the Preliminary Rate Resolution, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and, if required by the terms of the Ordinance, mailed to each property owner proposed to be assessed, notifying such property owner of the Owner's opportunity to be heard, an affidavit regarding the form of notice mailed to each property owner being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, on August 24, 2023, and August 31, 2023, a Notice of Hearing to Impose and Provide for Collection of Fire Rescue Special Assessments was published in the Sun-Sentinel daily newspaper; and

WHEREAS, a public hearing was held on September 13, 2023, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance;

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance (Ordinance No. C-99-49), as amended by Ordinance No. C-16-03, the Initial Assessment Resolution (Resolution No. 99-81), the Final Assessment Resolution (Resolution No. 99-100), the Preliminary Rate Resolution (Resolution No. 21-139), the Preliminary Rate Resolution (Resolution No. 22-161), the Preliminary Rate Resolution (Resolution 23-140), Article VIII, Section 2, Florida Constitution, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Rate Resolution for the Fire Rescue Assessment as defined in the Ordinance. All capitalized terms not otherwise defined in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

SECTION 3. IMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Properties described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described in the Preliminary Rate Resolution,

in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the fire services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

- (B) The method for computing Fire Rescue Assessments described or referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix B of the Preliminary Rate Resolution and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.
- (C) For the Fiscal Year beginning October 1, 2023, the estimated Fire Rescue Assessed Cost to be assessed is \$55,095,989. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2023, are hereby established as follows:

| RESIDENTIAL PROPERTY USE CATEGORIES | Rate Per Dwelling Unit | J | | |
|---|---|------------|--------------------------|---------------|
| Residential Dwelling Unit | \$338 | | | |
| NON-RESIDENTIAL PROPERTY USE CATEGORIES | Building Classification (ir square foor ranges) | COMMERCIAL | Industrial/ Warehouse | Institutional |
| | ≤ 1,999 | \$534 | \$68 [°] | \$537 |
| | | | | |
| | 2,000 - 3,499 | \$1,067 | \$135 | \$1,073 |

| 5,000 - 9,999 | \$2,667 | \$337 | \$2,681 | |
|-----------------|----------|---------|----------|--|
| 10,000 - 19,999 | \$5,333 | \$673 | \$5,361 | |
| 20,000 - 29,999 | \$10,666 | \$1,346 | \$10,722 | |
| 30,000 - 39,999 | \$15,999 | \$2,019 | \$16,083 | |
| 40,000 - 49,999 | \$21,332 | \$2,692 | \$21,444 | |
| 50,000 - 59,999 | \$26,665 | \$3,365 | \$26,805 | |
| 60,000 - 69,999 | \$31,998 | \$4,038 | \$32,166 | |
| 70,000 - 79,999 | \$37,331 | \$4,711 | \$37,527 | |
| 80,000 - 89,999 | \$42,664 | \$5,384 | \$42,887 | |
| 90,000 - 99,999 | \$47,996 | \$6,057 | \$48,248 | |
| ≥ 100,000 | \$53,329 | \$6,730 | \$53,609 | |

- (D) The above rates of assessment are hereby approved. Except as otherwise provided herein, the Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Properties described in the Assessment Roll for the Fiscal Year beginning October 1, 2023.
- (E) No Fire Rescue Assessment shall be imposed upon a building located on a parcel of Institutional Property whose building use is wholly exempt from ad valorem taxation under Florida law. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction 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.
- (F) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all properties for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.
- (G) Fire Rescue Assessments shall constitute a lien upon the Assessed Properties so assessed equal in rank and dignity with the liens of all state, county, district or

municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(H) The Assessment Roll as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

<u>SECTION 4</u>. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate 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 Properties, the method of apportionment and assessment, the rate of assessment, 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 twenty (20) days from the date of this Annual Rate Resolution.

<u>SECTION 6.</u> SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

<u>SECTION 7</u>. CONFLICTS. This resolution or parts of resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

<u>SECTION 8</u>. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this 13th day of September, 2023

Mayor

DEAN J. TRANTALIS

RESOLUTION NO. 23-190

ATTEST:

City Clerk

DAVID R. SOLOMAN

APPROVED AS TO FORM AND CORRECTNESS:

Interim City Attorney D'WAYNE M. SPENCE Dean J. Trantalis

Yea

John C. Herbst

Yea

Steven Glassman

Yea

Pamela Beasley-Pittman

Yea

Warren Sturman

Yea

APPENDIX A AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Stephen Gollan, who, after being duly sworn, deposes and says:

- 1. Stephen Gollan, as Fire Chief of the City of Fort Lauderdale, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Fire Rescue Assessment Ordinance adopted by the City Commission on June 15, 1999 (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 05, 2023 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail only to affected owners in the event circumstances described in Section 2.08(F) of the Assessment Ordinance so required and all such notices have been mailed.
- 2. In accordance with the Assessment Ordinance, Stephen Gollan timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth in millage notification. The information provided to the Property Appraiser to be included on the truth in millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Stephen Collan, who, after being duty sworn, deposes and says:

- 1. Stephen Goltan, as Fire Chief of the City of Port Lauderdale. Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Fire Rescue Assessment Ordinance adopted by the City Commission on June 15, 1999 (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 05, 2023 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail only to affected owners in the event directed and authorized hostoric 2,09(F) of the Assessment Cititinance so required and all such notices have been mailed.
- 2. In accordance with the Assessment Ordinance Stephen Golfan timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Groward County to be included as part of the notice of proposed property faxes under Section 200,069, Florida Statutes, the unth in millage notification. The information provided to the Property Appraiser to be included on the truth in millage notification included the following: the purpose of the assessment; the total amount proposed to be invest against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue (he City expects to collect by the assessment; a stetement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of this; a statement (nat all affected property owners

have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

Stephen W. Gollan, Affiant

STATE OF FLORIDA: COUNTY OF BROWARD:

| The foregoing instrument was acknow or □ online notarization, this ② day | rledged before me by means of ☑ physical presence of <u>september</u> , 2023, by Stephen Gollan, Fire |
|--|---|
| Chief of the City of Fort Lauderdale. | Merandra V. Pampay |
| | (Signature of Notary Public – State of Florida) |
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| Personally Known OR Produced | Identification |
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APPENDIX B

PROOF OF PUBLICATION

SUN-SENTINEL

Sold To: City of Fort Lauderdale City Clerk's Office - CU80046944 100 N Andrews Ave Fl 6 Fort Lauderdale,FL 33301

BHI To: City of Fort Lauderdale City Clerk's Office - CU80046944 100 N Andrews Ave F1 6 Fort Lauderdale,FL 33301

Published Daily Fort Lauderdale, Broward County, Florida Boca Raton, Palm Beach County, Florida Miami, Miami-Dade County, Florida

State Of Florida County Of Orange

Before the undersigned authority personally appeared
Rose Williams, who on eath says that he or she is a duly authorized representative of the SUN- SENTINEL,
a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the
attached copy of advertisement, being a Logal Notice in:

The matter of 11745-Other Legal Notices, Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on Aug 24, 2023

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

Signature of Affiant

Sworn to and subscribed before me this: August 25, 2023.

Signature of Notary Public

LEARNE ROLLING

Notary Public - State of Florida
Commission # 66 962233

My Comes. Expires Acr 27, 2024

Bonded through National Notary Asan.

Lane Rolling

Name of Notary, Typed, Printed, or Stamped Personally Known (X) or Produced Identification ()

Affidavit Delivery Method: E-Mail and U.S. Mail Affidavit Email Address: L.Mcintosh@fortlauderdale.gov 7485322

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> > State Of Florida County Of Orange.

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Signature of Affiant

Sword in and subscribed by fore me that Asigna, 14, 2013.

Signature of Metary Public

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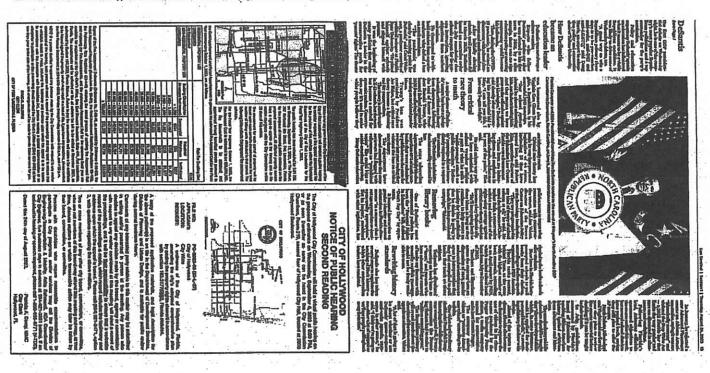
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Bill To:

City of Fort Lauderdale City Clerk's Office - CU80046944 100 N Andrews Ave FI 6 Fort Lauderdale, FL 33301

Published Daily Fort Lauderdale, Broward County, Florida Boca Raton, Palm Beach County, Florida Miami, Miami-Dade County, Florida

State Of Florida County Of Orange

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN-SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attacked copy of advertisement, being a Legal Notice in:

The matter of 11745-Other Legal Notices.

Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on Aug 31, 2023

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

Signature of Affiant

Sworn to and subscribed before me this: September 01, 2023.

Lane Rolling

Signature of Notary Public

LEANNE ROLLINS
Hotary Public - State of Florida
Commission # GG 102233
My Comm. Expires Apr 27, 2024
Bonded through National Hotary Assn.

Name of Notary, Typed, Printed, or Stamped Personally Known (X) or Produced Identification ()

Affidavit Delivery Method: E-Mail and U.S. Mail Affidavit Email Address: L.Mcintosh@fortlauderdale.gov 7485323

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Store Of Florida County Of Orange

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Signature of Affiant

Sworn to and subscented before me this: Soptemo v 01 2023.

Signature of Notary Papilic

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Sun-Sentinel

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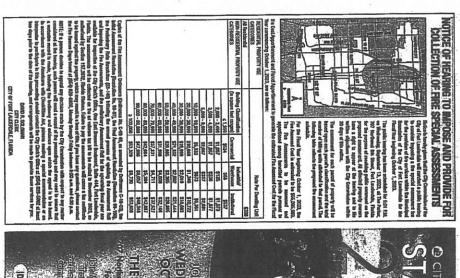
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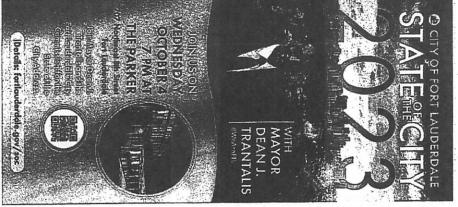
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Main News/A007/PN

Description: Fire Assessment 8.2023

B&W This E-Sheet confirms that the ad appeared in Sun-Sentinel on the date and page indicated. You may not create derivative works, or in any way exploit or repurpose any content displayed or contained on the electronic tearsheet.







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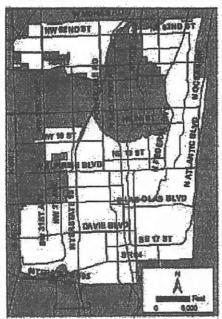
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Publication Date:





NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SPECIAL ASSESSMENTS



Notice is hereby given that the City Commission of the City of Fort Lauderdale will conduct a public hearing to consider imposing a fire special assessment fee for the provision of fire services within the Municipal Boundaries of the City of Fort Lauderdale for the Fiscal Year beginning October 1, 2023.

The public hearing has been scheduled for 5:01 P.M. on Wednesday, September 13, 2023, at The Parker, 707 Northeast 8th Street, Fort Lauderdale, Florida for the purpose of receiving public comment on the proposed assessment. 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.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire assessment schedule.

For the Fiscal Year beginning October 1, 2023, the Fire Assessed Cost is estimated to be \$55,095,989. The Fire Assessments to be assessed and apportioned among benefited parcels pursuant to

the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Assessed Cost for the Fiscal Year commencing October 1, 2023, are as follows:

| RESIDENTIAL PROPERTY USE CATEGORIES | | | Rate Pe | r Dwelling Unit |
|---|--|------------|--------------------------|-----------------|
| All Residential | | | | \$338 |
| NON-RESIDENTIAL PROPERTY US CATEGORIES | Building Classification (in square foot ranges) | Commercial | Industrial/ Warehouse | Institutional |
| | ≤ 1,999 | \$534 | \$68 | \$537 |
| | 2,000 - 3,499 | \$1,067 | \$135 | \$1,073 |
| | 3,500 - 4,999 | \$1,867 | \$236 | \$1,877 |
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| | 20,000 - 29,999 | \$10,666 | \$1,346 | \$10,722 |
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| | 80,000 - 89,999 | \$42,664 | \$5,384 | \$42,887 |
| | 90,000 - 99,999 | \$47,996 | \$6,057 | \$48,248 |
| | ≥ 100,000 | \$53,329 | \$6,730 | \$53,609 |

Copies of the Fire Assessment Ordinance (Ordinance No. C-99 49, as amended by Ordinance C-16-03), the Initial Assessment Resolution (Resolution No. 99-81), the Final Assessment Resolution (Resolution 99-100), the Preliminary Rate Resolution (23-140) Initiating the annual process of updating the Assessment Roll and imposing the Fire Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, One East Broward Boulevard, Suite 444, Fort Lauderdale, Florida. The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by Section 197.3632, Florida Statues. 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 the Fire Rescue Department at (954) 828-6800, Monday through Friday between 8:00 a.m. and 4:30 p.m.

NOTE: If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person 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 based. 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 at least two days prior to the date of the hearing, and arrangements will be made to provide those services for you.

DAVID R. SOLOMAN
CITY CLERK
CITY OF FORT LAUDERDALE, FLORIDA

NOTICE OF REARING TO IMPOSE AND PROVIDE FOR COLLECTION OF PIRE SPECIAL ASSESSMENTS



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APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Fort Lauderdale, Florida, or an authorized agent of the City of Fort Lauderdale, Florida ("City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services ("Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2023.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above-described Non-Ad Valorem Assessment Roll this 13th day of September 2023.

CITY OF FORT LAUDERDALE, FLORIDA

Mayor

DEAN J. TRANTALIS