

RESOLUTION NO. 14-152

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF BEACH BUSINESS IMPROVEMENT SERVICES IN A PORTION OF THE CITY; REIMPOSING BEACH BUSINESS IMPROVEMENT ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE ASSESSMENT AREA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014; ESTABLISHING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Fort Lauderdale, Florida (the "City Commission"), has enacted Ordinance No. C-06-34 (the "Ordinance"), which authorizes the imposition of Beach Business Improvement Assessments for beach business improvement services, facilities, and programs against Assessed Property located within the Assessed Area; and

WHEREAS, the imposition of a Beach Business Improvement Assessment for beach business improvement services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Beach Business Improvement Assessed Costs among parcels of Assessed Property; and

WHEREAS, the City Commission desires to reimpose a beach business improvement assessment program in the Assessment Area using the tax bill collection method for the Fiscal Year beginning on October 1, 2014; and

WHEREAS, the City Commission, on July 1, 2014, adopted Resolution No. 14-117 (the "Preliminary Rate Resolution"); and

WHEREAS, the Preliminary Rate Resolution contains and references a brief and general description of the services to be provided to the Improvement District Area; describes the method of apportioning the Assessed Cost to compute the Beach Business Improvement Assessment for services against Assessed Property; estimates rates of

assessment; and directs the updating and 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, a public hearing was held on September 10, 2014, 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-06-34), the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution 07-26), the Preliminary Rate Resolution (14-117), 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 Beach Business Improvement Assessment as defined in the Ordinance. All capitalized terms not 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. REIMPOSITION OF BEACH BUSINESS IMPROVEMENT ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the beach business improvement services, facilities, and programs described or referenced in the Preliminary Rate Resolution, in the amount of the Beach Business Improvement 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 Improvement District Area will be specially benefited by the City's provision of beach business improvement services, facilities, and programs in an amount not less than the Beach Business Improvement 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, the Preliminary Rate Resolution from the beach business improvement services, facilities, or programs to be provided and a legislative determination that the Beach Business Improvement 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 Beach Business Improvement Assessments described and referenced in the Preliminary Rate Resolution and the cost apportionment methodology described and adopted in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2014, the estimated Beach Business Improvement Assessed Cost to be assessed is \$731,539. The Beach Business Improvement Assessments to be assessed and apportioned among benefited parcels pursuant to the cost apportionment to generate the estimated Beach Business Improvement Assessed Cost for the Fiscal Year commencing October 1, 2014, are hereby established as follows:

<b>Property Classification</b>	<b>Rate</b>
<b>Business Property for Commercial Purposes*</b>	<b>\$0.8525 per \$1000 of assessed value</b>

\*As Defined in the Initial Assessment Resolution.

(D) The above rates of assessment are hereby approved. Except as otherwise provided herein, the Beach Business Improvement Assessments for beach business improvement services in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2014.

(E) Any shortfall in the expected Beach Business Improvement Assessment proceeds due to any reduction or exemption from payment of the Beach Business Improvement 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 Beach Business Improvement Assessments.

(F) As authorized in Section 2.13 of the Ordinance, interim Beach Business Improvement Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Final Assessment Resolution based upon the rates of assessment approved herein.

(G) Beach Business Improvement Assessments shall constitute a lien upon the Assessed Property 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 of Non Ad Valorem Assessment Roll in substantially the same form attached hereto as Appendix C.

**SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution is hereby confirmed with the modifications to the rate of assessment and estimated Beach Business Improvement Assessed Cost as provided herein.

**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 Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Beach Business Improvement Assessments), unless proper steps shall

be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

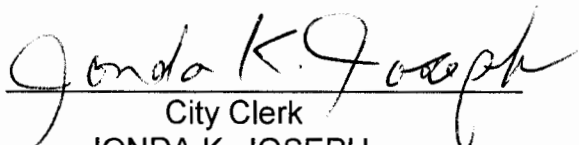
SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions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

SECTION 7. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this the 10th day of September, 2014.

  
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Mayor  
JOHN P. "JACK" SEILER

ATTEST:

  
\_\_\_\_\_  
City Clerk  
JONDA K. JOSEPH

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**APPENDIX A**  
**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

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

Valerie Florestal as Financial Administrator for the Department of Sustainable Development for the City of Fort Lauderdale, Florida ("City") has caused the notices required by the Business Improvement Assessment Ordinance No. C-06-34 adopted by the City Commission on October 3, 2006 (the "Assessment Ordinance") to be prepared in conformance with the Preliminary Rate Resolution (Resolution No. 14-117) adopted by the City Commission on July 1, 2014 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice only to affected owners in the event circumstances described in Section 2.08(E) of the Assessment Ordinance so required. Valerie Florestal has caused such individual notices for each affected property owner to be prepared and mailed by First Class, U.S. Mail to each owner of assessed property shown on the Assessment Roll in accordance with the Preliminary Rate Resolution at the addresses then shown on the real property assessment tax roll database maintained by the Broward County Property Appraiser for the purpose of the levy and collection of ad valorem taxes. Each notice included the following information: 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 rate of assessment to be levied against the parcel, including a Maximum Assessment Rate; the total revenue the City expects to collect by the assessment; a statement that failure to pay the

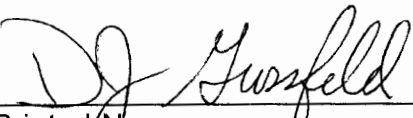
assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

  
\_\_\_\_\_  
Valerie Florestal, Affiant

STATE OF FLORIDA  
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 26<sup>th</sup> day of August, 2014, by Valerie Florestal, Financial Administrator for the Department of Sustainable Development for the City of Fort Lauderdale, Fort Lauderdale, Florida. She is personally known to me or has produced N/A identification and did take an oath.

  
\_\_\_\_\_  
Printed Name D.J. Grossfeld

Notary Public, State of Florida

My Commission Expires: \_\_\_\_\_

Commission No.: \_\_\_\_\_

 D.J. GROSSFELD  
MY COMMISSION # EE 065058  
EXPIRES: April 26, 2015  
Bonded Thru Budget Notary Services

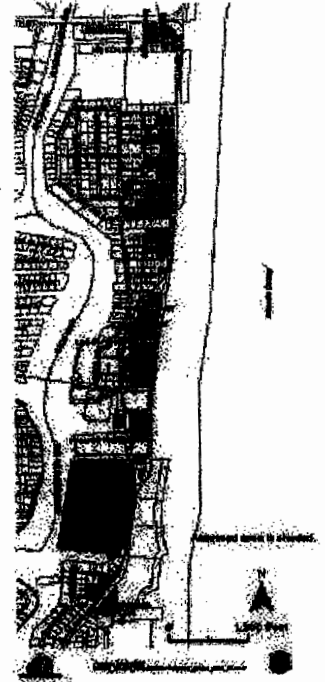


**APPENDIX B**  
**PROOF OF PUBLICATION**

# NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF BEACH BUSINESS IMPROVEMENT ASSESSMENTS

Notice is hereby given that the City Commission of the City of Fort Lauderdale will conduct a public hearing to consider reimposing beach business improvement assessments for the provision of beach business improvement services within the City of Fort Lauderdale for the Fiscal Year beginning October 1, 2014.

The hearing will be held at 6:00 p.m. on September 10, 2014, in the Commission Chambers of City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida, for the purpose of receiving public comment on the proposed assessments. 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. 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 made. 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.



The assessment for each parcel of property will be based upon each parcel's classification and assessed value of that parcel as determined by the Property Appraiser. The following table reflects the proposed beach business improvement assessment.

### BEACH BUSINESS IMPROVEMENT

Property Classification	Rate
Business Property for Commercial Purposes*	\$0.8525 per \$1,000 of assessed value

\*As Defined in the Initial Assessment Resolution.

Copies of the Beach Business Improvement Assessment Ordinance (Ordinance No. C-06-34), the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution No. 07-26), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Beach Business Improvement Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at City Hall, located at 100 North Andrews Avenue, Fort Lauderdale, Florida.

**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 (the "City"); as such I have satisfied myself that all property included or includable on the non ad valorem assessment roll for beach business improvement district services (the "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, 2014.

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 12<sup>th</sup> day of September, 2014.

CITY OF FORT LAUDERDALE, FLORIDA

By:   
Mayor  
JOHN P. "JACK" SEILER