

RESOLUTION NO. 24-135

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF FORT LAUDERDALE, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in June of 1999, the City of Fort Lauderdale implemented a recurring annual fire rescue special assessment program to provide a portion of the funding for the City's fire rescue services and facilities with the adoption of Ordinance No. C-99-49 and imposed fire rescue assessments for Fiscal Year 1999-2000 with the adoption of Resolution Nos. 99-81 and 99-100; and

WHEREAS, Ordinance No. C-16-03 was adopted on February 2, 2016, amending Ordinance C-99-49; and

WHEREAS, pursuant to Ordinance No. C-99-49, as amended, the imposition of fire assessments for Fiscal Year 2024-2025 requires certain processes such as notice and the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the fire services, facilities or programs to be provided, determining the Fire Assessed Cost to be assessed against property located within the City, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by Ordinance No. C-99-49, as amended, for the imposition of the fire 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 Preliminary Rate Resolution;

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 provisions of the Fire Assessment Ordinance ("Ordinance No. C-99-49"), as amended by Ordinance No. C-16-03 (herein "Ordinance"), the Initial Assessment Resolution ("Resolution No. 99-81"), the Final Assessment Resolution ("Resolution No. 99-100"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the imposition of Fire Assessments for the Fiscal Year beginning October 1, 2024. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa:

"Commercial Property" means, collectively, those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes attached to the Initial Assessment Resolution, together with those parcels that meet the definition of Recreational Vehicle Park.

"Demand Percentage" means the percentage of demand for fire services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire services as reflected in the Fire Rescue Incident Reports in the State Database under the methodology described in Section 6 of this Preliminary Rate Resolution.

"Emergency Medical Services" means those services recorded in Incident Reports that assign a "type of situation found" code of Emergency Medical Service ("EMS"). The "type of situation found codes" are reflected on Appendix B of Exhibit A, attached hereto.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the City Commission that is associated with Emergency Medical Services.

"FFIRS" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

"Fire Assessed Cost" means:

- (1) The amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire services, facilities, or programs which provide a special benefit to Assessed Property, and shall include,

but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the City to provide fire services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Assessments; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Fire Assessed Cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire related capital improvements, the Fire Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

"Fire Rescue Incident Reports" means those Incident Reports that do not record Emergency Medical Services.

"Incident Report" means an individual report filed in the State Database.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes attached to the Initial Assessment Resolution, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

"State Database" means the incident data specific to the City derived from the Florida Fire Incident Reporting Systems ("FFIRS") Incident Reports maintained by the Florida State Fire Marshal.

SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of Fire Assessments for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Assessments. The remaining cost required providing fire services, facilities, and programs shall be funded by available City revenues other than Fire Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire services, facilities, and programs in an amount not less than the Fire Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE ASSESSMENTS. Fire Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Fire Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations, and based upon that report entitled City of Fort Lauderdale Fire Rescue Assessment Report, dated as of June 2003, prepared by Government Services Group and Nabors, Giblin & Nickerson, P.A., the City of Fort Lauderdale, Florida Fire Rescue Assessment Memorandum dated June 2007, prepared by Government Services Group, Inc., and the City of Fort Lauderdale, Florida Fire

Rescue Updated Assessment Program Memorandum dated June 2022, prepared by Government Services Group, Inc., which are hereby incorporated by reference.

General

(A) Upon the adoption of this Preliminary Rate Resolution, determining the Fire Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are hereby ratified and confirmed, to the extent authorized by law.

(B) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

Cost Apportionment

(D) It is fair and reasonable and consistent with the decision from the Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), to exclude from the Fire Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(E) Apportioning Fire Assessed Costs among classifications of improved property based upon historical demand for fire services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received.

(F) The Fire Rescue Incident Reports are the most reliable data available to determine the potential demand for fire services from property use and to determine the benefit

to property use resulting from the availability of fire services to protect and serve Buildings located within Assessed Property and their intended occupants. There exists sufficient Fire Rescue Incident Reports documenting the historical demand for fire services from Assessed Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages determined by an examination of Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Assessed Costs among the Property Use Categories.

(G) As a result of the urbanized character of the City, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the Fire Assessed Costs to vacant property and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(H) The level of services required to meet anticipated demand for fire services and the corresponding annual fire budget required to fund fire services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire services provided to non-specific property uses.

Residential Parcel Apportionment

(I) The size or the value of the Residential Property does not determine the scope of the required fire response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(J) Apportioning the Fire Assessed Costs for fire services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

Non-Residential Parcel Apportionment

(K) The risk of loss and the demand for fire service availability is substantially the same for Buildings below a certain minimum size. Because the value and anticipated occupancy of non-residential Buildings below a certain minimum size is less, it is fair, reasonable

and equitable to provide a lesser assessment burden on improved property containing such Buildings by the creation of specific Building Area classification ranges for such parcels.

(L) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (1) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (2) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (3) the demand for fire service availability is not precisely determined or measured by the actual Building Area within benefited parcels; and (4) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of fire services.

(M) The demand for the availability of fire services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefited parcels within Non-Residential Property.

(N) In accordance with Section 166.223, Florida Statutes, which mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City like this proposed Fire Assessment, it is fair and reasonable to treat each space within the Recreational Vehicle Parks as a Building of Commercial Property and assign the minimum square footage of 1,200 square feet that is mandated by the Department of Health under Chapter 64E-15.002 (3), Florida Administrative Code, for Recreational Vehicle Park spaces, the minimum square footage of 2,400 square feet that is mandated by the Department of Health under Chapter 64E-15.002(2), Florida Administrative Code, for mobile home spaces inside Recreational Vehicle Parks, and a square footage of five hundred (500) square feet for tent spaces inside Recreational Vehicle Parks, also as mandated by Chapter 64E-15.002 (3), Florida Administrative Code.

(O) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Assessments upon Buildings located on such parcels

of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Assessment shall be imposed upon Buildings located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(P) Government Property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Assessments upon such parcels of Government Property.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) Using data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the City assigned fire incidents within the City, to Property Use Categories.

(B) Based upon such assignment of Fire Rescue Incident Reports to Property Use Categories, the number of Fire Rescue Incident Reports filed within a sampling period were determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category, bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period.

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Assessed Costs allocated to each individual Property Use Category.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described in, determined in and reflected on Table 13 Parcel Apportionment Non-Residential Property Use Category of Exhibit A attached hereto, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Preliminary Rate Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described in, determined in and reflected on Table 13 Parcel Apportionment Non-Residential

Property Use Category of Exhibit A attached hereto is to be applied in the calculation of the estimated Fire Assessment rates established in Section 8 of this Preliminary Rate Resolution.

SECTION 8. DETERMINATION OF FIRE ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE ASSESSMENT RATES.

(A) The Fire Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2024, is the amount determined in the Estimated Fire Assessment Rate Schedule, reflected on Appendix A of Exhibit A attached hereto. The approval of the Estimated Fire Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Assessment proceeds.

(B) The estimated Fire Assessments specified in the Estimated Fire Assessment Rate Schedule are hereby established to fund the specified Fire Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2024. No portion of such Fire Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Assessed Costs are attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2024, as provided in Section 9 of this Preliminary Rate Resolution.

SECTION 9. ANNUAL ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2024, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Assessed Cost to be recovered through Fire Assessments in the manner set forth in this Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, documentation related to the estimated amount of the Fire Assessed Cost to be recovered through the imposition of Fire Assessments, and the updated 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 updated Assessment

Roll proposed for the Fiscal Year beginning October 1, 2024, be in printed form if the amount of the Fire Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Assessments for fire services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Assessed Cost among parcels of Assessed Property located within the City.

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m. on September 12, 2024, at Broward Center for the Performing Arts – Mary N. Porter Riverview Ballroom, 201 SW 5th Avenue, Fort Lauderdale, Florida 33312, at which time the City Commission will receive and consider any comments on the Fire Assessments from the public and affected property owners and consider imposing Fire Assessments for the Fiscal Year beginning October 1, 2024. The City Commission will also consider collecting such assessments from non-Government Property on the same bill as ad valorem taxes and collecting such assessments from Government Property pursuant to the procedures provided in Section 3.03 of the Ordinance.

SECTION 11. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 23, 2024, in substantially the form attached hereto as Exhibit B.

SECTION 12. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notices shall be mailed no later than August 23, 2024.

SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Assessments will be used for the provision of fire services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs.

SECTION 14. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.


SECTION 16. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this 2nd day of July, 2024.



Mayor
DEAN J. TRANTALIS

ATTEST:



City Clerk
DAVID R. SOLOMAN

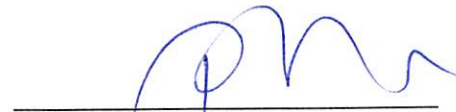
Dean J. Trantalis Yea

John C. Herbst Yea

APPROVED AS TO FORM
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Steven Glassman Yea

Pamela Beasley-Pittman Yea



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