#### **RESOLUTION NO. 14-**

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 PROPERTY 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, (the "City Commission") has enacted Ordinance No. C-99-49 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City of Fort Lauderdale ("the 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, 2014; and

WHEREAS, the City Commission adopted the Preliminary Rate Resolution for the Fire Rescue Assessments on July 1, 2014 (the "Preliminary Rate Resolution"), containing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, 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 Property, 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, 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:

<u>SECTION 1</u>. AUTHORITY. This resolution is adopted pursuant to the Ordinance (Ordinance No. C-99-49), the Initial Assessment Resolution (Resolution No. 99-81), the Final Assessment Resolution (Resolution No. 99-100) and the Preliminary Rate Resolution (Resolution No. 14-116), Article VIII, Section 2, Florida Constitution, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

<u>SECTION 2</u>. 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 Property 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

rescue 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, 2014, the estimated Fire Rescue Assessed Cost to be assessed is \$33,977,517. 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, 2014, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit						
All Residential	\$ 225						
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Comm	nercial	Indus Wareh		Institut	ional
	< 1,999	\$	346	\$	61	\$	488
	2,000 - 3,499	\$	691	\$	122	\$	976
	3,500 - 4,999	\$	1,209	\$	214	\$	1,708
	5,000 - 9,999	\$	1,726	\$	305	\$	2,440
	10,000 - 19,999	\$	3,452	\$	610	\$	4,880
	20,000 - 29,999	\$	6,903	\$	1,220	\$	9,759
	30,000 - 39,999	\$	10,355	\$	1,829	\$	14,638
	40,000 - 49,999	\$	13,806	\$	2,439	\$	19,517
	50,000 - 59,999	\$	17,258	\$	3,049	\$	24,396
	60,000 - 69,999	\$	20,709	\$	3,658	\$	29,275
	70,000 - 79,999	\$	24,161	\$	4,268	\$	34,154
	80,000 - 89,999	\$	27,612	\$	4,877	\$	39,033
	90,000 - 99,999	\$	31,064	\$	5,487	\$	43,912
	≥ 100,000	\$	34,515	\$	6,097	\$	48,791

(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 Property described in the Assessment Roll for the Fiscal Year beginning October 1, 2014.

- (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 property 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 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 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.
- <u>SECTION 5</u>. 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 Fire Rescue 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.

<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 the 10th day of September, 2014.

Mayor

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 Robert Hoecherl, who, after being duly sworn, deposes and says:

- 1. Robert Hoecherl, 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 1, 2014 (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, Robert Hoecherl 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

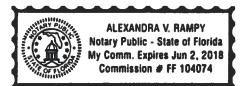
all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

Robert Hoecherl, Affiant

STATE OF FLORIDA COUNTY OF BROWARD COUNTY

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Fort	Lauderdale,	Florida.	He	; 12( t	persor	naliy <u>k</u>	nov	4A-10	o me	Or	has	he Cit produ	ty of iced
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# APPENDIX B PROOF OF PUBLICATION

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# SUN SENTINEL

# **Published Daily**

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

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE STATE OF FLORIDA

matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of person, firm or corporation any discount, rebate, commission or refund for the in said Broward/Palm Beach/ Miami-Dade County, Florida, and that the said Beach/Miami-Dade County, Florida, each day, and has entered as second class advertisement; and affiant says that he/she has neither paid, nor promised, any 252559 Affiant further says that the said Sun-Sentinel is a newspaper published newspaper has heretofore been continuously published in said Broward/Palm Before the undersigned authority personally appeared Mark Kuznitz who on oath says that he/she is a duly authorized representative of the Classified Department of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach/Miami-Dade County, Florida, that the attached copy of advertisement, being, a PUBLIC NOTICE In the matter of THE CITY OF FORT LAUDERDALE - FIRE RESCUE ASSESSMENTS appeared in the paper on AUGUST 17, 2014 A.D ID purpose of securing this advertisement for publication in said newspaper.

Mark Kuznitz, Affiant

AUGUST 18, 2014, A.D. Sworn to and subscribed before me on

Signature of Notary Public) MY COMMISSION # EE182121 LINDA M HALL

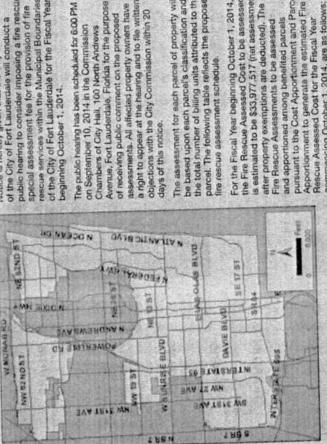
FloridaNosar (Nature of Notary typed, printed or stamped) or Produced Identification Personally Known

**EXPIRES March 22, 2016** 

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

hearing to consider imposing a fire rescue

cue services within the Municipal Boundaries



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

right to appear at the hearing and to file written

objections with the City Commission within 20

days of this notice

enue. Fort Lauderdale, Florida for the purpose

nambers of City Hall, 100 North Andrews

receiving public comment on the proposed

estimated to be \$33,977,517 (net assessmen pursuant to the Cost Apportionment and Parce the Fire Rescue Assessed Cost to be assessed For the Fiscal Year beginning October 1, 2014, commencing October 1, 2014, are as follows:

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RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
All Residential	\$225.00			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Unit			
NON-RESIDENTIAL PROPERTY	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institution
OSE CALEGORIES	<1,999	\$346	\$61	\$488
	2.000 - 3,499	\$691	\$122	\$976
	3.500 - 4.999	\$1,209	\$214	\$1,708
	5.000 - 9.999	\$1,726	\$305	\$2,440
	10,000 - 19,999	\$3,452	\$610	\$4,880
	20,000 - 29,999	\$6,903	\$1,220	\$9,759

Hidalgo A brother Steven ebecca Daddona of Beth

MC AVOY

fitton to his wife, Mr. Daddona vived by two daughters. Kristine of Boca Raton, Florida and

## **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 fire rescue 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.

same to be delivered to the Broward	have subscribed this certificate and directed the I County Department of Finance and Administrative e described Non Ad Valorem Assessment Roll this 2014.
day of	, 2014.
	CITY OF FORT LAUDERDALE, FLORIDA
	<b>D</b>
	By:
	Mayor
	JOHN P. "JACK" SEILER

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