

RESOLUTION NO. 23-189

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, 2023; 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, 2023; and

WHEREAS, the City Commission, on July 5, 2023, adopted Resolution No.23-141 (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 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-06-34), the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution 07-26), the Preliminary Rate Resolution (23-141), 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, 2023, the estimated Beach Business Improvement Assessed Cost to be assessed is \$1,194,263. 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, 2023, are hereby established as follows:

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

*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, 2023.

(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 Annual Rate 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.

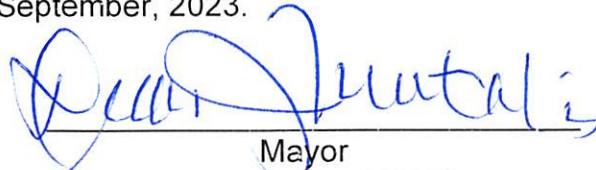
SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed with the modifications to the rate of assessment and estimated Beach Business Improvement Assessed Cost as provided herein.

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 affecting the validity of the other provisions of this resolution.


SECTION 7. 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

ATTEST:



City Clerk
DAVID R. SOLOMAN

APPROVED AS TO FORM
AND CORRECTNESS:



Interim City Attorney
D'WAYNE M. SPENCE

Dean J. Trantalis	<u>Yea</u>
John C. Herbst	<u>Not Present</u>
Steven Glassman	<u>Yea</u>
Pamela Beasley-Pittman	<u>Yea</u>
Warren Sturman	<u>Yea</u>

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

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

Laura Reece 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. 23-141) adopted by the City Commission on July 5, 2023 (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. Laura Reece 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.

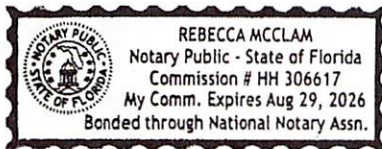
FURTHER AFFIANT SAYETH NOT.

Laura A. Reece

Laura Reece, Affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 14th day of September, 2023, by Laura Reece, as Director of the Office of Management and Budget for the City of Fort Lauderdale, Florida.



Rebecca McClam
(Signature of Notary Public - State of Florida)

Rebecca McClam
(Print, Type, or Stamp Commissioned Name of Notary Public)

☒ Personally Known OR
☐ Produced Identification
Type of Identification Produced _____

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

Bill To:

City of Fort Lauderdale City Clerk's Office - CU80046944
100 N Andrews Ave Fl 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 Broward

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
attached 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 22, 2023

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

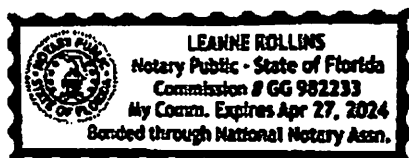


Signature of Affiant

Sworn to and subscribed before me this: August 24, 2023.



Signature of Notary Public



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

SUN-SENTINEL

Sold To:

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

Bill To:

City of Fort Lauderdale City Clerk's Office - CU80046944
100 N Andrews Ave Fl 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
attached 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 29, 2023

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

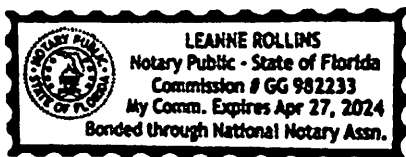


Signature of Affiant

Sworn to and subscribed before me this: August 30, 2023.



Signature of Notary Public



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: LMcintosh@fortlauderdale.gov
7484612

APPENDIX C

**FORM OF CERTIFICATE TO
NON AD VALOREM ASSESSMENT ROLL**

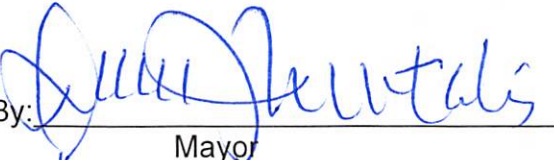
CERTIFICATE
TO
NON AD VALOREM ASSESSMENT ROLL

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, 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

By: 
Mayor
DEAN J. TRANTALIS