

RESOLUTION NO. 19-

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.

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WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, (the "City Commission") has enacted Ordinance No. C-99-49 (the "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 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, 2019; and

WHEREAS, the City Commission adopted the Preliminary Rate Resolution for the Fire Assessments on July 9, 2019 (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, on August 23, 2019, 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 12, 2019, 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) and the Preliminary Rate Resolution (Resolution No. 19-121), 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 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 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, 2019, the estimated Fire Rescue Assessed Cost to be assessed is \$48,988,650. 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, 2019, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
All Residential	\$311			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Unit			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$476	\$78	\$1,273
	2,000 - 3,499	\$951	\$156	\$2,546
	3,500 - 4,999	\$1,663	\$273	\$4,445
	5,000 - 9,999	\$2,376	\$390	\$6,364
	10,000 - 19,999	\$4,752	\$779	\$12,727
	20,000 - 29,999	\$9,503	\$1,558	\$25,453
	30,000 - 39,999	\$14,255	\$2,337	\$38,179
	40,000 - 49,999	\$19,006	\$3,115	\$50,905
	50,000 - 59,999	\$23,758	\$3,894	\$63,631
	60,000 - 69,999	\$28,509	\$4,673	\$76,357
	70,000 - 79,999	\$33,260	\$5,451	\$89,084
	80,000 - 89,999	\$38,012	\$6,230	\$101,810
	90,000 - 99,999	\$42,763	\$7,009	\$114,536
	≥ 100,000	\$47,515	\$7,787	\$127,262

(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, 2019.

(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.

SECTION 4. 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 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.

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. CONFLICTS. This resolution or parts of resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

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

ADOPTED this the \_\_\_\_ day of September, 2019.

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Mayor  
DEAN J. TRANTALIS

ATTEST:

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City Clerk  
JEFFREY A. MODARELLI

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Rhoda Mae Kerr, who, after being duly sworn, deposes and says:

1. Rhoda Mae Kerr, 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 09, 2019 (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, Rhoda Mae Kerr 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.

Rhoda Mae Kerr  
Rhoda Mae Kerr, Affiant

STATE OF FLORIDA  
COUNTY OF BROWARD COUNTY

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 4<sup>th</sup> day of September, 2019 by Rhoda Mae Kerr, Fire Chief, of the City of Fort Lauderdale, Florida. She is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.



ELIZABETH A. COHEN  
Commission # GG 155769  
Expires December 25, 2021  
Bonded Thru Budget Notary Services

Printed Name: Elizabeth A. Cohen  
Notary Public, State of Florida At Large  
My Commission Expires: Dec. 25<sup>th</sup>, 2021  
Commission No.: GG 155769  
Elizabeth A. Cohen

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

**Published Daily**

**Fort Lauderdale, Broward County, Florida**

**Boca Raton, Palm Beach County, Florida**

**Miami, Miami-Dade County, Florida**

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

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 **NOTICE OF PUBLIC HEARING** in the matter of **THE CITY OF FORT LAUDERDALE - FIRE ASSESSMENT**

**NOTICE** appeared in the paper on **AUGUST 23, 2019**

**AD ID# 6412307** Affiant further says that the said Sun-Sentinel is a newspaper published in said Broward/Palm Beach/ Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach/Miami-Dade County, Florida, each day, and has entered as second class 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 advertisement; and affiant says that he/she has neither paid, nor promised, any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

**Mark Kuznitz, Affiant**

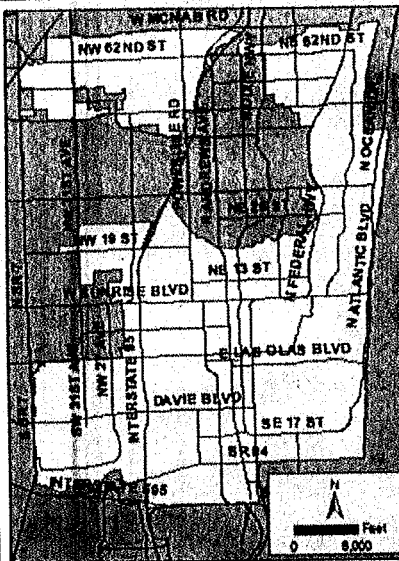
Sworn to and subscribed before me on AUG 23, 2019

(Signature of Notary Public)

(Name of Notary typed, printed or stamped)

Personally Known           X           or Produced

### Identification



# 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, 2019.

The public hearing has been scheduled for 5:01 PM on September 12, 2019 in the Commission Chambers of City Hall, 100 North Andrews Avenue, 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 following August 23, 2019.

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, 2019, the Fire Assessed Cost to be assessed is estimated to be \$48,988,650 (net assessment after property exemptions are deducted). 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, 2019, are as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
All Residential	\$311			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Unit			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (In square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
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	3,500 - 4,999	\$1,663	\$273	\$4,445
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	90,000 - 99,999	\$42,763	\$7,009	\$114,536
≥ 100,000	\$47,515	\$7,787	\$127,262	

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 (Resolution 19-121) 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, City Hall, located at 100 North Andrews Avenue, Fort Lauderdale, Florida. The assessments will be collected on the ad valorem tax bill to be mailed in November 2019, as authorized by section 197.3632, Florida Statutes. 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.

JEFFREY A. MODARELLI  
CITY CLERK  
CITY OF FORT LAUDERDALE

**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.

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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 (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 12, 2019.

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 \_\_\_\_\_ day of \_\_\_\_\_, 2019.

CITY OF FORT LAUDERDALE, FLORIDA

By: \_\_\_\_\_  
Mayor  
DEAN J. TRANTALIS