

FORT LAUDERDALE

September 13, 2013

Ms. Lori Parrish Broward County Property Appraiser Governmental Center – Room 111 115 S. Andrews Avenue Fort Lauderdale, FL 33301-1899

Re: FY 2014 Certification of the Non-Ad Valorem Assessments for the City of Fort Lauderdale

Dear Ms. Parrish:

Pursuant to our understanding of the Florida Statute 197.3632 (5), I am certifying the following Non-Ad Valorem Assessments to your office:

City of Fort Lauderdale's Fire-Rescue Assessment Fee (R13-163)

- The Resolution for the Rate Schedule as approved by the City Commission on September 12, 2013; and
- Affidavit of Mailing of Notification of the Fee to Properties within the City of Fort Lauderdale; proof of publication in the Sun-Sentinel and Certificate of Tax Roll.

Beach Business Improvement District Assessments (R13-162)

- The Resolution for the Rate Schedule as approved by the City Commission on September 12, 2013; and
- Affidavit of Mailing of Notification of the Assessment to Properties within the City of Fort Lauderdale; proof of publication in the Sun-Sentinel and Certificate of Tax Roll.

Streetcar Wave Assessments (R13-131)

- The Resolution for the Rate Schedule as approved by the City Commission on July 9, 2013; and
- Affidavit of Mailing of Notification of the Assessment to Properties within the City of Fort Lauderdale; proof of publication in the Sun-Sentinel and Certificate of Tax Roll.

Lauderdale Isles Water Management District (R13-164)

- The Resolution for the Rate Schedule as approved by the City Commission on September 12, 2013; and
- Per Residential Property \$15.00/Unit

If you have any questions, please feel free to call me at 954-828-5425.



Page 2 of 2

Re: FY 2014 Certification of the Non-Ad Valorem Assessments for the City of Fort Lauderdale

Sincerely,

norman D. Mason

Norman D. Mason Assistant Budget Manager

cc: Jonda Joseph, City Clerk
Sue Baldwin, Director, Records, Taxes & Treasury Division, Broward County
Lee Feldman, ICMA-CM, City Manager
Jonda Joseph, City Clerk
Douglas R. Wood, Finance Director

Original Received by:

Director, Records, Taxes & Treasury Division Date

Property Appraiser

Date

Enclosures

CERTIFICATION

I certify this to be a true and correct copy of the record of the City of Fort Lauderdale, Florida.

WITNESSETH my hand and official seal of the City of Fort Lauderdale, Florida, this the 13 day of SEPTEMBER, 20 13

RESOLUTION NO. 13-163

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, 2013; and

WHEREAS, the City Commission adopted the Preliminary Rate Resolution for the Fire Rescue Assessments on July 9, 2013 (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 12, 2013 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. 13-134), 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, 2013, the estimated Fire Rescue Assessed Cost to be assessed is \$33,497,746. 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, 2013, are hereby established as follows:

| RESIDENTIAL PROPERTY USE CATEGORIES | Unit | | | | | | |
|---|---|------|---------|----------------|-------|----------------|--------|
| All Residential | \$ 225 | | | | | | = |
| NON-RESIDENTIAL PROPERTY USE CATEGORIES | Building Classification (in square foot ranges) | Comp | 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, 2013.

- (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.

RESOLUTION NO. 13-163

<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 12th day of September, 2013.

Mayor

JOHN P. "JACK" SEILER

ATTEST:

A551 City Clerk

JONDA K. JOSEPH

JEFFREY MODARELLI

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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 Interim 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 9, 2013 (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.
- 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

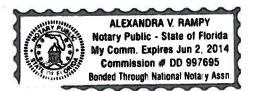
statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20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

| The foregoing Affidavit of Mailing | was sworn to and subscribed before me this |
|---|--|
| 26th day of Jugust | , 2013 by ROBERT HOECHERL, Interim |
| Fire Chief, of the City of Fort Lauderdale, | Florida. He is personally known to me or has |
| produced | as identification and did take an oath. |



Printed Name: <u>Heyandra Utan</u> Notary Public, State of Florida At Large

My Commission Expires:

Commission No.:

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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 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/Paim Beach/Miami-Dade County, Florida, that the attached copy of advertisament, being, a PUBLIC NOTICE In the matter of THE CITY OF FT LAUDERDALE -COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS paper on AUGUST 18, 2013. A.D. ID 1632653 Afflant further says that the said Sun-Sentinel is a newspaper published in said Broward/Paim 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 $\frac{1}{4}$ 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, Afflant

Sworn to and subscribed before me on 18. AUGUST. 2013 A.D.

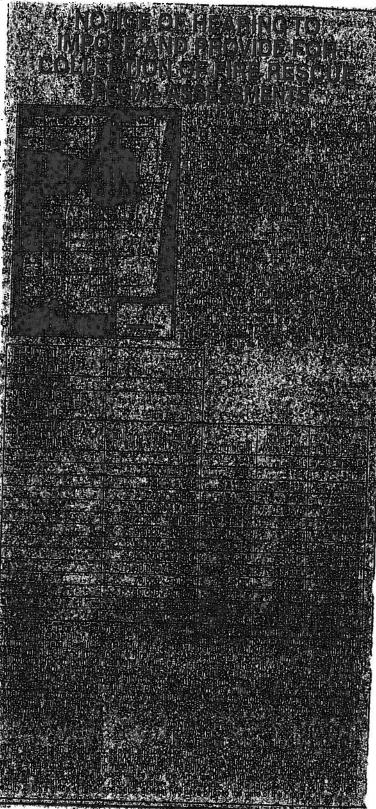
(SIGNAM HAY Public)

MY COMMISSION # EE182121
EXPIRES March 22, 2016

of Notangapadserinted or stamped)

Personally Known _____X

_ or Produced Identification_



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, 2013.

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 _______, 2013.

By:

CITY OF FORT LAUDERDALE, FLORIDA

Mayor

JOHN P. "JACK" SEILER

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CERTIFICATION

I certify this to be a true and correct copy of the record of the City of Fort Lauderdale, Florida.

WITNESSETH my hand and official seal of the City of Fort Lauderdale, Florida, this the day of SEPTEMBE 20 13

RESOLUTION NO. 13-162

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO 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. ESTABLISHING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING **FOR** CONFLICTS: AND PROVIDING 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, 2013; and

WHEREAS, the City Commission, on July 9, 2013, adopted Resolution No. 13-133 (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 12, 2013, 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-06-34), the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution 07-26), the Preliminary Rate Resolution (13-133), 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 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, 2013, the estimated Beach Business Improvement Assessed Cost to be assessed is \$640,994. 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, 2013, are hereby established as follows:

| Property Classification | Rate |
|---|---------------------------------------|
| Business Property for Commercial | \$0.8525 per \$1000 of assessed value |
| Purposes* | |

^{*}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, 2013.

- (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.
- <u>SECTION 4.</u> 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.

RESOLUTION NO. 13-162

<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 effecting the validity of the other provisions of this resolution.

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

ADOPTED this the 12th day of September, 2013.

Mayor

JOHN P. "JACK" SEILER

ATTEST:

ASST City Clerk

JONDA K. JOSEPH

JEFFREY MODARELUI

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APPENDIX A AFFIDAVIT OF MAILING

APPENDIX A

AFFIDAVIT OF MAILING

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

Valerie Florestal, Financial Administrator for the Department of Sustainable Development, for the City of Fort Lauderdale, Florida ("City") affirms that 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 adopted by the City Commission on July 9, 2013 (the "Preliminary Rate Resolution") were not required to be mailed. 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 and no such circumstances have occurred.

FURTHER AFFIANT SAYETH NOT.

Valerie Florestal, Affiant

STATE OF FLORIDA COUNTY OF BROWARD



Printed Name Chent A. Elison
Notary Public, State of Plorida
My Commission Expires: 5/29/15
Commission No.: EE 090 12-3
Churyl Ellison

APPENDIX B PROOF OF PUBLICATION

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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, 2013.

The hearing will be held at 6:00 p.m. on September 12, 2013, 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 **MPROVEMENT**

Property Classification Business Property for Commercial Purposes* \$0.8525 per \$1000 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.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2013, 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 Department of Sustainable Development at (954) 828-4515, Monday through Friday between 9:00 a.m. and 5:00 p.m.

JONDA JOSEPH, CITY CLERK, OF 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, 2013.

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 September 2013.

CITY OF FORT LAUDERDALE, FLORIDA

Mayor

JOHN P. "JACK" SEILER

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RESOLUTION NO. 13-131

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE CREATION OF THE WAVE STREETCAR ASSESSMENT AREA AND IMPOSITION OF AN ASSESSMENT FOR THE CAPITAL FUNDING OF THE CONSTRUCTION OF CERTAIN TRANSPORTATION **IMPROVEMENTS** WITHIN PROPOSED WAVE STREETCAR PROJECT ASSESSMENT AREA: DESCRIBING THE METHOD OF ASSESSING TRANSPORTATION IMPROVEMENT ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE OF FORT LAUDERDALE: DIRECTING PREPARATION OF AN ASSESSMENT ROLL; AMENDING RESOLUTION 13-95; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission has enacted an ordinance to provide for the creation of assessment areas and to authorize the imposition of assessments to fund the Project Cost of Transportation Improvements; and

WHEREAS, the Wave Streetcar Project constitutes a Transportation Improvement under Ordinance No. C-13-14 and the Wave Streetcar Assessment Area, constituting an Assessment Area as described in Section 2.01 thereof, encompasses only property specially benefitted by the Wave Streetcar Project; and

WHEREAS, the Wave Streetcar Project will facilitate economic growth and development patterns prescribed in the adopted land use plans for the Wave Streetcar Assessment Area; and

WHEREAS, the Wave Streetcar Project will support sustainable development in the Wave Streetcar Assessment Area by improving mobility and regional connectivity while providing transportation alternatives and reducing automobile dependency; and

WHEREAS, the Wave Streetcar Project will provide for and result in an increased level of necessary infrastructure services, enhancement of area recreation and utilization, promote user friendliness and enhance overall aesthetic beautification of the Wave Streetcar Assessment Area; and

WHEREAS, the infrastructure developments and improvements associated with the Wave Streetcar Project will enhance and strengthen the relationship of such improvements

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to the use and enjoyment of the assessed parcels, as well as benefit and promote the property values within the Wave Streetcar Assessment Area; and

WHEREAS, the City Commission hereby finds and determines that the Wave Streetcar Assessment to be imposed in accordance with this Resolution, provides an equitable method of funding the Project Cost of the Wave Streetcar Project by fairly and reasonably allocating the cost based on the special benefit derived by Assessed Properties in the manner herein described;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

<u>SECTION 1</u>. That the foregoing recitals are true and correct and are hereby incorporated herein.

<u>SECTION 2</u>. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. C-13-14, enacted by the City Commission on June 4, 2013, (hereinafter referred to as "Ordinance"), Chapter 166, Florida Statutes, and other applicable provisions of law.

SECTION 3. DEFINITIONS. This Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and Resolution No. 13-95 adopted by the City Commission on June 4, 2013 (the "Initial Assessment Resolution"). Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

<u>SECTION 4</u>. AMENDMENTS TO INITIAL RESOLUTION. The Initial Assessment Resolution is hereby amended as follows:

<u>SECTION 1.03</u>. GENERAL FINDINGS. It is hereby ascertained:

- (G) The Wave Streetcar Project will provide for and result in an increased level of necessary infrastructure services, enhancement of area recreation and utilization, promoted user-friendliness, and enhance overall aesthetic beautification of the Wave Streetcar Assessment Area. The infrastructure developments and improvements associated with the Wave Streetcar Project will enhance and strengthen the relationship of such improvements to the use and enjoyment of the assessed parcels, as well as ultimately benefit and promote the property values within the Wave Streetcar Assessment Area.
- (H) The City intends to issue Obligations to fund a portion of the Capital Costs of the Wave Streetcar Project. The City intends to impose Wave Streetcar Assessments upon the benefitted parcels within the Wave Streetcar Assessment Area to fund the debt service and related costs on such Obligations, certain administrative and collection costs and certain statutory discount costs.
- (G)
- (I) Based upon the foregoing, property located within the Wave Assessment Area will derive a special benefit from the Wave Streetcar Project. Accordingly, the City Commission hereby finds it reasonable (1) to apportion the Annual Assessed Costs applicable to the Wave Streetcar Project among the Property Use Categories based upon the aggregate Just Values of all parcels (including Government Property) within each Property Use Category within the Wave Streetcar Assessment Area as set forth in Section 2.04(B) hereof, and then (2) to apportion those amounts of Annual Assessed Costs apportioned to each Property Use Category to the individual parcels (excluding the Government Property) within each Property Use Category based upon the Building Area square footage for "Non-Residential Property," the square footage of land area for "Land," and the number of Dwelling Units for "Residential Property," all as further set forth in Section 2.04(C) hereof.
- (J) The City Commission at its April 2, 2013 Conference Meeting reviewed the Downtown Fort Lauderdale Wave Streetcar System Assessment Program Report" prepared by Government Services Group, Inc. (the "Report") attached as Exhibit 4 to City Commission Agenda Memo 13-0333. The Report provided the objectives of the Wave Streetcar Assessment Program and described the assessment and apportionment methodology. The City Commission hereby approves the Report and adopts the same as the assessment and apportionment methodology for the Wave Streetcar Assessment.

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(H)

(K) The City Commission hereby finds and determines that the Assessment, to be imposed in accordance with this Resolution, provides an equitable method of funding the Project Cost of the Wave Streetcar Project by fairly and reasonably allocating the cost based on the special benefit derived by Assessed Properties, in the manner herein described.

. . .

SECTION 2.01. DESCRIPTION OF WAVE STREETCAR ASSESSMENT AREA. The Wave Streetcar Assessment Area shall include certain property located in completely or partially within the Downtown Regional Activity Center and South Regional Activity Center Land Use Designations, as more specifically identified in Appendix A attached hereto.

. .

SECTION 2.03. IMPOSITION OF ANNUAL WAVE STREETCAR ASSESSMENTS. Annual Wave Streetcar Assessments shall be imposed against all Tax Parcels located wholly or partially within the Wave Streetcar Assessment Area, with the exception of Government Property owned by a Contributing Government, for each Fiscal Year in which Obligations remain outstanding. The total area of all Tax Parcels partially within the Wave Streetcar Assessment Area are found to be wholly within the Wave Streetcar Assessment Area for the purposes of this assessment. The annual Wave Streetcar Assessments shall be computed in accordance with Section 2.04. When imposed, the Wave Streetcar Assessments for each Fiscal Year shall constitute a lien upon such Tax Parcels pursuant to the Ordinance and shall be collected on the ad valorem tax bill in the manner authorized by the Uniform Assessment Collection Act.

. .

SECTION 5. CREATION OF ASSESSMENT AREA. The Wave Streetcar Assessment Area is hereby created to include all of the Tax Parcels of which all or a portion of such Tax Parcel is located within the Wave Streetcar Assessment Area which is more specifically described in Appendix A hereto. The Wave Streetcar Assessment Area is created for the purpose of funding the Project Cost of the Wave Streetcar Project.

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<u>SECTION 6</u>. CONFIRMATION OF INITIAL RESOLUTION. The Initial Assessment Resolution, as modified by Section 4 hereof, is hereby ratified and confirmed.

<u>SECTION 7</u>. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll for the Wave Streetcar Assessment Area that contains the Wave Streetcar Assessments for those Tax Parcels, of which all or a portion are located within the Wave Streetcar Assessment Area, which is currently on file with the City Clerk and attached hereto as Appendix B, is hereby approved.

SECTION 8. ASSESSMENTS.

- (A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefitted by construction of the Wave Streetcar Project in the amount of the maximum annual Wave Streetcar Assessment set forth in the Assessment Roll. The methodology for computing annual Wave Streetcar Assessments described in the Initial Assessment Resolution is hereby approved. Annual Assessments computed in the manner described in the Initial Assessment Resolution and in the Report are hereby levied and imposed on all Tax Parcels described in the Assessment Roll. Tax Parcels, all or a portion of which are located in the Assessment Area, shall have a maximum annual Wave Streetcar Assessment rate of \$0.09 per building square feet for Non-Residential Property, \$0.03 per land area square feet for Land, and \$99.00 per Dwelling Unit for Residential Property for a period of twenty-five (25) years, commencing with the tax bill mailed in November, 2013.
- (B) Upon adoption of the Annual Assessment Resolution for each Fiscal Year, the Wave Streetcar Assessments shall constitute a lien against Assessed Property 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. The lien shall be deemed perfected upon adoption by the City Commission of the Annual Assessment Resolution for the Wave Streetcar Assessment Area and shall attach to the Tax Parcels included on the Assessment Roll for the Wave Streetcar Assessment Area as of the prior January 1, the lien date for ad valorem taxes.
- SECTION 9. COLLECTION OF ASSESSMENTS. The Wave Streetcar Assessments shall be collected pursuant to the Uniform Assessment Collection Act. To the extent that the City is not able to collect Special Assessments pursuant to the "uniform tax roll collection" method under Chapter 197, Florida Statutes, the City may elect to collect and enforce Special Assessments pursuant to any available method under the Assessment Act, or Chapter 197, Florida Statutes, or any successor statutes thereto. The election to collect and enforce Special Assessments in any year pursuant to any one method shall not, to the extent permitted by law,

RESOLUTION NO. 13-131

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preclude the City from electing to collect and enforce Special Assessments pursuant to any other method permitted by law in any subsequent year.

Upon adoption of the Annual Assessment Resolution for the Wave Streetcar Assessment Area for each Fiscal Year, the City Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 10. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Wave Streetcar Assessments will be computed, the Assessment Roll, the maximum annual Wave Streetcar Assessment and the levy and lien of the Wave Streetcar Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action on this Final Assessment Resolution.

<u>SECTION 11</u>. ASSESSMENT NOTICE. The City Clerk is hereby directed to record a general notice of the Wave Streetcar Assessments in the Official Records of Broward County Florida. Such notice shall be in substantially the form attached as Appendix D hereto. The preliminary Assessment Roll and each annual Assessment Roll shall be retained by the City Clerk and shall be available for public inspection.

SECTION 12. EFFECTIVE DATE. This Resolution shall be effective upon adoption.

ADOPTED this the 9th day of July, 2013.

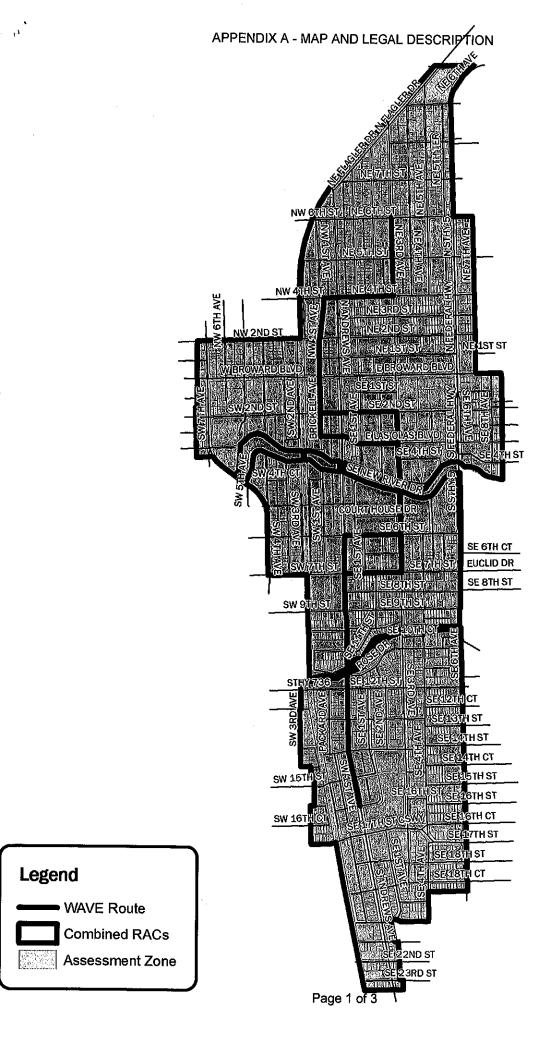
Mayor

JOHN P. "JACK" SEILER

ATTEST:

JONDÁ K. JÓSEPH

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Combined Boundary Description Of The Downtown Regional Activity Center And The South Regional Activity Center Fort Lauderdale, Florida

Beginning at the intersection of the centerline of the FEC Railway and centerline of East Sunrise Boulevard proceed east along said centerline of East Sunrise Boulevard to the centerline of North Federal Highway, thence south along said centerline of North Federal Highway to the centerline of NE 6th Street, thence east along said centerline of NE 6th Street to the centerline of NE 7th Avenue, thence south along said centerline of NE 7th Avenue to the centerline of East Broward Boulevard, thence east along said centerline approximately 458 feet, thence south approximately 1,896 feet to the centerline of the New River, thence westerly along said centerline of the New River to the centerline of South Federal Highway, thence south along said centerline of South Federal Highway to the intersection of the centerline of SE 18th Court, then continue south along the centerline of South Federal Highway approximately 168 feet to a point extended west to the southwest corner of lot 4, block 55, of Croissant Park according to Plat Book 4, Page 26, BCR thence west along said south property line of lot 4 approximately 654 feet to the centerline of SE 4th Avenue, thence south along said centerline of SE 4th Avenue to the south right-of-way line of SE 20th Street, thence west along said south right-of-way line approximately 658 feet to NE corner of lot 1 block 64, of Croissant Park according to Plat Book 4, Page 26, BCR, thence southeasterly along said east lot line of lot 1, approximately 359 feet to the south right-of-way line of SE 21 Street, thence east approximately 70 feet to the NE corner of lot 1 of the Whites Subdivision according to Plat Book 28, Page 1, BCR, thence south along the east line of said lot 1, approximately 670 feet to the south right-of-way line of SE 23rd Street, thence east along said south right-of-way line approximately 52 feet to the NE corner of a portion of lot 17, block 129 of Lauderdale according to Plat Book 2, Page 9, DCR, thence south along said east line of lot 17 to the centerline of the east-west alley of said block 129, thence west along said east-west alley to the centerline of the FEC Railway, thence continue along said FEC Railway northwesterly to the centerline of SW17th Street, thence west along said

centerline of SW 17th Street to the centerline of SW 3rd Avenue, thence north along said centerline of SW 3rd Avenue to the north right-of-way line of SW 16th Street, thence east along said north right-of-way line approximately 25 feet to the SW corner of lot 36, block 58 of Lauderdale according to Plat Book 2, Page 9, DCR, thence north along said west line of lot 36 to the north right-of-way line of the east-west alley of block 55 of Lauderdale according to Plat Book 2, Page 9, DCR, thence west along said north right-ofway line approximately 50 feet to the SW corner of lot 4 of said block 55, thence north along said west property line of lot 4 to the centerline of SW 14th Court, thence west along said centerline of SW 14th Court to the centerline of SW 3rd Avenue, thence north along said centerline of SW 3rd Avenue (including vacated portion) to the north right-ofway line of SW 12th Court, thence east along said north right-of-way line approximately 5 feet to the SW corner of the east 25 feet of lot 27, block 31 of Croissant Park South River Section, according to Plat Book 8, Page 20, BCR, thence north along the west line of the east 25 feet of lot 27 approximately 470 feet to the centerline of the Tarpon River, thence east along said centerline of the Tarpon River to the centerline of the FEC Railway, thence north along the FEC Railway to the centerline of SW 7th street, thence west along SW 7th Street to the centerline of SW 4th Avenue, thence northwesterly along said centerline of SW 4th Avenue to an intersection with the extension of the south line of lot 1, block 33 of Bryans Subdivision, according to Plat Book 1, Page 29, DCR, thence west along said south line of lot 1 to the southwest corner of lot 5, thence north along said west line of lot 5 to the north right-of-way line of West Las Olas Boulevard, thence west along said north right-of-way line approximately 25 feet to the SW corner of lot 26, block 22 of Bryans Subdivision, according to Plat Book 1, Page 29, DCR, thence north along the west line of said lot 26 approximately 1,825 feet to the centerline of NW 2nd Street, thence east along said centerline of NW 2nd Street to the centerline of the FEC Railway. thence continue northeasterly along said centerline of the FEC Railway to the point of beginning.

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Fort Lauderdale, Florida (City); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Wave Streetcar Assessment (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 Tax Collector by September 15, 2013.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 27th day of _______, 2013.

CITY OF FORT LAUDERDALE, FLORIDA

John P. (Jack) Seiler, Mayor

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Lee R. Feldman, Sandi Melgarejo, and Charity Moore, who, after being duly sworn, depose and say:

- 1. Lee R. Feldman, as City Manager of the City of Fort Lauderdale, Florida, (City) pursuant to the authority and direction received from the City Commission, City of Fort Lauderdale, Florida, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 4.01, 4.03, and 4.04 of the Wave Streetcar Initial Assessment Resolution adopted by the City Commission on June 4, 2013 (the "Initial Assessment Resolution") and in conformance with the Section 2.04, 2.05, and 2.06 of the Mass Transportation Assessment Ordinance adopted by the City Commission on June 4, 2013 (the "Ordinance"). The Initial Assessment Resolution directed and authorized notice by First Class Mail to all affected property owners.
- 2. Sandi Melgarejo is Project Coordinator for Government Services Group (GSG). GSG has caused the notices required by Section 2.06 of the Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and 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 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.

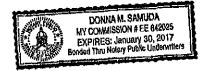
- 3. On or before June 12, 2013, GSG delivered and directed the mailing of the above-referenced notices by Modern Mailers, Inc. ("Modern Mailers"), in accordance with Section 2.06 of the Ordinance and the Initial Assessment Resolution by First Class Mail to each affected owner, at the addresses then 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. Notices to property owners receiving multiple individual notices were mailed, or caused to be mailed by GSG on or before June 12, 2013.
- Charity Moore is Production Manager of Modern Mailers. As directed above, Modern Mailers, mailed or caused to be mailed on or before June 12, 2013, the above-referenced notices delivered to Modern Mailers by GSG.

FURTHER AFFIANTS SAYETH NOT.

Lee R. Feldman, affiant

STATE OF FLORIDA COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of _______, 2013 by Lee R. Feldman, City Manager, City of Fort Lauderdale, Florida. He is personally known to me or has produced ______ as-identification and did take an oath.



Printed Name: Dhung M. Samuda

Notary Public, State of Florida

At Large
My Commission Expires: Yanuay30, 2017
Commission No.: EF 842035

Sándi Melgarejo, affiant

| STATE OF FLORIDA COUNTY OF LEON | |
|--|---|
| | s sworn to and subscribed before me this Sandi Melgarejo, Project Coordinator, orporation. She is personally known to me and glid take an oath. |
| TAMMY PETERS Commission # DD 921344 Expires August 31, 2013 Booked Thru Troy Fain Incurance 800-265-7019 | Printed Name: |
| TAMMY PETERS COMMISSION # DD 921344 EXPIRES AUGUST 31, 2013 DOORS THAT THE PROPERTY AND THE | Charity Moore, affiant |
| STATE OF FLORIDA COUNTY OF LEON | |
| The foregoing Affidavit of Mailing was day of 1/v 2013 by Cha Mailers, Inc., a Florida corporation. She is as identification and did take an o | sworn to and subscribed before me this rity Moore, Production Manager, Modern bersonally known to me or has produced bath. Printed Name: Tammy Public Notary Public, State of Florida At Large My Commission Expires: 20/3 Commission No.: 12/3/44 |

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the City of Fort Lauderdale, Florida (City); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Wave Streetcar Assessment (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 Tax Collector by September 15, 2013.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 27th day of _______, 2013.

CITY OF FORT LAUDERDALE, FLORIDA

John P. (Jack) Seiler, Mayor

CITY OF FORT LAUDERDALE WAVE STREETCAR ASSESSMENT PROGRAM CITY HALL 100 N. ANDREWS AVENUE FORT LAUDERDALE, FL 33301

«OwnerName» «OwnerName2» «OwnerAdd1» «City», «State» «Zip» CITY OF FORT LAUDERDALE, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS TO FUND WAVE STREETCAR SYSTEM

NOTICE DATE: JUNE 14, 2013

| Sequence # | |
|-------------|--|
| Parcel ID # | |

* * * * * NOTICE TO PROPERTY OWNER * * * *

Dear Property Owner:

An assessment program has been created to fund a portion of the costs to build a downtown streetcar (WAVE) system within portions of downtown City of Fort Lauderdale (City). The cost of the WAVE improvements will be funded by assessments against the benefitted property within the City.

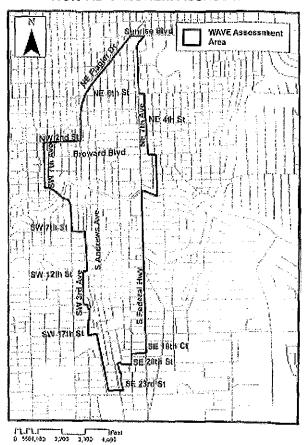
The annual assessment is based on the classification of each parcel of property and number of billing units contained therein. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the City on May 7, 2013. Copies of the Initial Assessment Resolution and the preliminary Assessment Roll are available for your review at the City Clerk's Office. The City Clerk's Office is located on the 7th floor of City Hall, 100 N. Andrews Avenue, Fort Lauderdale, FL 33301.

| The above parcel is classified as |
|---|
| The total number of billing units on the above parcel is |
| The assessment project will be financed by special assessment bonds secured by the City. This will permit the costs attributable to your property to be amortized over a period of twenty-five (25) years. The annual assessment will include your share of the principal, interest, collection cost, and the amount Florida law requires the City to discount receipts for its annual budget. Annual assessments will be payable for twenty-five (25) years. |
| Information regarding the assessment for your specific property, including the amount of acreage, is provided below. |
| The annual assessment for the above parcel is |
| The maximum annual Assessment that can be imposed without further notice for Fiscal Year 2013-14 and for future fiscal years for the above parcel is |
| The City intends to include the annual assessment on your ad valorem tax bill, commencing with the tax bill to be mailed to you in November 2013. Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The City intends to collect \$ annually in assessments, inclusive of all administrative and statutory discounts, over the next twenty-five (25) years for this project. |
| The City will hold a public hearing at 6:00 p.m., or as soon thereafter as the matter can be heard, on July 9, 2013, at the 1st Floor City Commission Chambers, City Hall, 100 N. Andrews Avenue, Fort Lauderdale, Florida, for the purpose of receiving comments on the proposed assessments, including collection on the ad valorem tax bill. You are invited to attend and participate in the public hearing or to file written objections with the City prior to or during the hearing. If you decide to appeal any decision made by the City with respect to any matter considered at the hearing, you 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. If you are a person with a disability who needs any accommodation or an interpreter to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the City Clerk's Office at (954) 828-5002 at least days prior to the date of the hearing. |
| If you have any questions, please contact at (), Monday through Friday between 8:00 a.m. and 4:30 p.m. |

CITY OF FORT LAUDERDALE, FLORIDA

NOTICE OF HEARING

CITY OF FORT LAUDERDALE APPENDIX D
TO IMPOSE AND PROVIDE FOR COLLECTION OF
NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the City Commission of Fort Lauderdale, Florida, will conduct a public hearing to consider creation of the Wave Streetcar Assessment Area, as shown above, and to impose non-ad valorem assessments against certain property located therein and collecting the assessments on the ad valorem tax bill. The hearing will be held at 6:00 P.M., or as soon thereafter as possible, on Tuesday, July 9, 2013 in the City Commission Room, City Hall, 100 North Andrews Avenue, Fort Lauderdale, Florida. 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 two days prior to the meeting.

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. Any person wishing to appeal any decision of the City Commission with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made.

The assessments have been proposed to fund capital costs for construction of the Wave Streetcar Project to serve the Wave Streetcar Assessment Area. The assessment will be divided among properties falling within non-residential, Land and Residential Property Use Categories based upon their aggregate just values in relation to each other and then these proportionate amounts will be apportioned (1) for each parcel within the Non-Residential Property Use Category, based upon the square footage of the buildings thereon, (2) for each parcel within the Land Property Use Category, based upon the square footage of land therein, and (3) for each Parcel within the Residential Property Use Category, based upon the number of dwelling units thereon. The Fiscal Year 2013-14 assessment rates are as follows:

| Category | Billing Unit | Rate Per Billing Unit | |
|-----------------|-----------------------|-----------------------|--|
| Non-Residential | Building square feet | \$0.09 | |
| Land | Land area square feet | \$0.03 | |
| Residential | Dwelling unit | \$99.00 | |

A more specific description of these assessment methodologies is set forth in the Initial Assessment Resolution adopted by the City Council on June 4, 2013. Copies of the Initial Assessment Resolution, the plans and specifications for the Wave Streetcar project, and the preliminary assessment rolls are available for inspection at the offices of the City Clerk, located at the City Hall, Fort Lauderdate, Florida.

Annual Wave Streetcar Assessments will be collected on the ad valorem tax bill for a period of 25 years, commencing with the tax bill to be mailed in November 2013. 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 Parking Services at (954) 828-3700.

FORT LAUDERDALE, FLORIDA

NOTE: If any person decides to appeal any decision made with respect to any matter considered at this public meeting or hearing, he/she will need a record of the proceedings, and for such purpose he/she may need to ensure that verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Anyone needing auxiliary services to assist in participation at the meeting, please contact the City Clerk at (954) 828-5002 two days prior to the meeting.

CERTIFICATION

I certify this to be a true and correct copy of the record of the City of Fort Lauderdals, Florida.

WITNESSETH my hand and official seal of the City of Fort Lauderdale, Florida, this the 12 day of SEMENBER 20 13

ASST City Clerk

RESOLUTION NO. 13-164

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, BROWARD COUNTY, FLORIDA, LEVYING A NON-AD VALOREM SPECIAL ASSESSMENT FOR FISCAL YEAR 2014 ON BEHALF OF THE LAUDERDALE ISLES WATER MANAGEMENT DISTRICT AND APPROVING THE BUDGET FOR THE DISTRICT.

WHEREAS, the City of Fort Lauderdale is empowered to levy and collect for the benefit of the Lauderdale Isles Water Management District (hereinafter "District") a non-ad valorem special assessment on property located within the boundaries of said District; and

WHEREAS, said District has submitted to the City Commission the budget of the District as approved by the Board of said District for the its calendar year beginning October 1, 2013 and ending September 30, 2014, a copy of said budget being attached hereto as Exhibit 1 and made a part hereof; and

WHEREAS, said approved budget requires the levying of a \$15.00 non-ad valorem special assessment on the taxable property within the boundary of said District;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

<u>SECTION 1</u>. That the City Commission of the City of Fort Lauderdale hereby levies on all real property lying within the "District" of Fort Lauderdale, a non-ad valorem special assessment of \$15.00 for the fiscal year beginning October 1, 2013 and ending September 30, 2014 for the purposes for which the District was created.

<u>SECTION 2</u>. That the City Commission of the City of Fort Lauderdale hereby approves the budget for the District for fiscal year beginning October 1, 2013 and ending September 30, 2014.

<u>SECTION 3</u>. That such non-ad valorem special assessment shall be certified by the City Clerk to the Broward County Property Appraiser, the Broward County Records, Taxes & Treasury Division and the Department of Revenue of the State of Florida, by delivering a certified copy of this Resolution to each.

SECTION 4. That this resolution will take effect immediately upon its adoption.

ADOPTED this the 12th day of September, 2013.

Mayor

JOHN P. "JÁCK" SEILER

ATTEST:

A551 City Clerk

JONDA K. JOSEPH

JEFFREY MODARELLI

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PO Box 122271 Fort Lauderdale FL 33312

Fiscal Year 2014 Budget

| Revenues: | | |
|--|-----|-----------|
| Interest | \$ | 160.00 |
| Special Assessments - 551 Properties @ \$15.00 per year | | 8,265.00 |
| Less 5% Tax payment discount | | (413.25) |
| C.D. Balance forward as of 5/31/2013 | | 40,093.02 |
| Checking Account Balance forward as of 5/31/2013 | | 41,596.35 |
| Total Revenues | \$_ | 89,701.12 |
| Appropriations: | | |
| Professional Services | \$ | 5,000.00 |
| Contractual Services - Spraying 10 canals 4 times a year | | 20,000.00 |
| Contractual Services - Vegetation Removal | | 20,000.00 |
| MIASF Annual Waterway Cleanup | | 500.00 |
| Lauderdale Isles Winter Waterway Cleanup | | 5,000.00 |
| Web Site Design and Maintenance | | 1,000.00 |
| Boat Rental Services | | 2,500.00 |
| Travel and Per Diem | | 900.00 |
| Office Supplies/Advertisement/Mailings/Dues | | 1,200.00 |
| Waterway Signage Maintenance | | 1,000.00 |
| Miscellaneous Expense | | 750.00 |
| Payments to Government Agencies | | 1,200.00 |
| Reserve | | 30,651.12 |
| Total Appropriations | \$_ | 89,701.12 |

Approved by Governing Board on June 10, 2013