



**CITY OF FORT LAUDERDALE
City Commission Agenda Memo
SPECIAL MEETING**

#15-1086

TO: Honorable Mayor & Members of the
Fort Lauderdale City Commission

FROM: Lee Feldman, ICMA-CM, City Manager

DATE: September 8, 2015

TITLE: Resolution Adopting the FY 2016 Wave Streetcar Non-Ad Valorem
Assessment and Assessment Roll

Recommendation

It is recommended that the City Commission conduct a public hearing and adopt a resolution approving the Annual Assessment and Assessment Roll for the Wave Streetcar for Fiscal Year 2016, beginning October 1, 2015 and ending September 30, 2016.

Background

The City of Fort Lauderdale created the Wave Streetcar Assessment, a non-ad valorem assessment, for the purpose of funding the project costs of the Wave Streetcar Project and established the Wave Streetcar Assessment Area on July 9, 2013 (Resolution 13-131). The Wave Streetcar Project will support sustainable development in the area by improving mobility and connectivity.

The City opted to collect the Wave Streetcar Assessment through the use of the uniform method for the levy, collection, and enforcement of non-ad valorem assessment in accordance with Section 197.3632, Florida Statutes. The statute requires that local governments adopt a non-ad valorem roll at a public hearing and certify the same to the tax collector by September 15 of each year, if:

1. The non-ad valorem assessment is levied for the first time;
2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;
3. The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or
4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment. Section 197.3632(4)(a), Florida Statutes.

The computation of Annual Wave Streetcar Assessment, required to be conducted on or before the July 1 preceding each Fiscal Year pursuant to Section 2.04 of Resolution 13-95, has been performed and it has been determined that there will be no change to the adopted Assessment Roll. The FY 2016 Wave Streetcar Assessment proposes to retain the same non-ad valorem rate schedule as last fiscal year equal to \$99 per dwelling unit for residential property; \$.09 per building square feet for non-residential property; and \$0.03 per land square feet for land, which in total will generate approximately \$2,110,000.

Pursuant to Ordinance No. C-13-14 and Resolution 13-131, during the budget adoption process and prior to September 15 of each year, the City Commission shall adopt an Annual Assessment Resolution for each Fiscal Year in which Assessments will be imposed to approve the Assessment Roll for such Fiscal Year.

Resource Impact

This Non-Ad Valorem Assessment will generate approximately \$2,110,000 in revenue for Fiscal Year 2016.

Strategic Connections

This item is a *Press Play Fort Lauderdale Strategic Plan 2018* initiative, included within the **Internal Support Cylinder**, specifically advancing:

- Goal 12: Be a leading government organization, managing our resources wisely and sustainably.
- Objective 1: Ensure sound fiscal management

This item advances the *Fast Forward Fort Lauderdale 2035 Vision Plan: We Are Community*.

Attachments

Exhibit 1: Wave Streetcar Assessment Area Boundary Map

Exhibit 2: Resolution

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