#15-1192

**TO:** Honorable Mayor & Members of the

Fort Lauderdale City Commission

**FROM**: Lee R. Feldman, ICMA-CM, City Manager

**DATE**: October 20, 2015

**TITLE**: Resolution Approving Agreement with Broward County Property

Appraiser's Office for Collection of Non-Ad Valorem Assessments

#### Recommendation

It is recommended that the City Commission approve an agreement between the City of Fort Lauderdale (City) and the Broward County Property Appraiser's Office to place nuisance abatement costs on the property tax roll using the uniform method of collecting non-ad valorem assessments in substantially the form attached.

## **Background**

On July 7, 2009, the City Commission enacted Ordinance C-09-18 to refine the characterization of a public nuisance and improve the effectiveness of nuisance abatement action performed by the City.

Currently, Chapter 18 of the City Code of Ordinances requires City staff to follow prescribed steps to notify the property owner to correct the violation within 10 days from the date of the notice. Some examples of nuisance violations that Chapter 18 allows the City to correct are abandoned or derelict motor vehicles or vessels, vacant and unoccupied buildings with window and door openings, unmaintained swimming pools, and overgrown lawns. If the violation remains uncorrected, the City abates the nuisance. The City then sends the property owner a Statement of Assessed Costs and Expenses (SACE) and an invoice that includes the administrative costs. If the property owner does not contest the amount and/or fails to remit payment to the City within 30 days from the date of the SACE, the matter is scheduled before the City Commission for consideration and adoption of a resolution assessing the expenses and administrative costs against the property. If the City Commission approves the recommendation, the unpaid expenses and administrative costs are recorded in the public records of Broward County. Pursuant to Section 18-15, Code of Ordinances of the City of Fort Lauderdale requires once the special assessment lien is recorded in the public records, the assessed costs and liens may be foreclosed by the City.

The City is typically reimbursed for these expenditures when the property is being sold. However, liens may remain unpaid and the statute of limitations, foreclosure, or bankruptcy may cause the liens to become unenforceable and/or uncollectable.

By entering in to an agreement with Broward County Property Appraiser's Office, the City will improve its collection rate by placing the special assessment on the property tax roll. This approach compels the property owner to pay the assessment along with the ad valorem tax bill in order to avoid the issuance of a tax certificate against the property and potential loss of title to the property. As a result, the City is able to recover the funds spent to remedy the nuisance.

## **Resource Impact**

There are approximately 500 nuisance violations abated by the City annually. There is an initial administrative fee of \$1,000.00 to Broward County Property Appraiser to update their computer system for placement of the assessments on the tax roll, along with a charge of \$2.00 per parcel or minimum of \$400.00 in any year the assessments are recorded on the tax rolls. There is also a \$10.00 charge per lien to release special assessment liens that are being replaced with the non-ad valorem tax.

Funds available as of October 1, 2015					
ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB- OBJECT NAME	AMENDED BUDGET (Character)	AVAILABLE BALANCE (Character)	PURCHASE AMOUNT
001-DSD090101-3299	Nuisance Abatement	Other Services/Other Services	\$100,000	\$100,000	\$7,000
			PURCHA	\$7,000	

# **Strategic Connections:**

This item is a *Commission Annual Action Plan* priority, included within the Management Agenda, advancing the Code Compliance Process Improvement effort.

This item is a *Press Play Fort Lauderdale Strategic Plan 2018* initiative, included within the Neighborhood Enhancement Cylinder of Excellence, specifically advancing:

- Goal 5: Be a community of strong, beautiful, and healthy neighborhoods.
- Objective 2: Enhance the beauty, aesthetics, and environmental quality of neighborhoods.
- Initiative 4: Implement the finding from the Code Compliance Process Improvement.

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

#### Attachments:

Exhibit 1 – Resolution of Uniform Method of Collecting Non-Ad Valorem Assessments

Exhibit 2 – Agreement with Broward County Property Appraiser's Office

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