## **RESOLUTION NO. 18-**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING FIRE 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"), as amended by Ordinance No. C-16-03, which authorizes the imposition of Fire Assessments for fire 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 Assessment for fire services, facilities, and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning the Fire Assessed Cost among parcels of Assessed Property; and

WHEREAS, the City Commission desires to impose a Fire Assessment within the City using the tax bill collection method for the Fiscal Year beginning on October 1, 2018; and

WHEREAS, the City Commission adopted the Preliminary Rate Resolution for the Fire Assessments on July 10, 2017 (the "Preliminary Rate Resolution"), containing a brief and general description of the fire facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Assessed Cost to compute the Fire Assessment for fire 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 19, 2018 a Notice of Hearing to Impose and Provide for Collection of Fire Special Assessments was published in the Sun-Sentinel daily newspaper; and

WHEREAS, a public hearing was held on September 12, 2018 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), 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. 17-156), 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 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 services, facilities, and programs described in the Preliminary Rate Resolution, in the amount of the Fire 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 services, facilities, and programs in an amount not less than the Fire 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 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 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, 2018, the estimated Fire Assessed Cost to be assessed is \$40,016,852. 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, 2018, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit						
All Residential	\$ 256						
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)			Indust	rial/		
		Commercial		Warehouse		Institutional	
	< 1,999	\$	413	\$	62	\$	596
	2,000 - 3,499	\$	826	\$	123	\$	1,192
	3,500 - 4,999	\$	1,446	\$	214	\$	2,085
	5,000 - 9,999	\$	2,065	\$	306	\$	2,979
	10,000 - 19,999	\$	4,130	\$	611	\$	5,958
	20,000 - 29,999	\$	8,259	\$	1,222	\$	11,915
	30,000 - 39,999	\$	12,389	\$	1,833	\$	17,872
	40,000 - 49,999	\$	16,518	\$	2,443	\$	23,829
	50,000 - 59,999	\$	20,648	\$	3,054	\$	29,786
	60,000 - 69,999	\$	24,777	\$	3,665	\$	35,743
	70,000 - 79,999	\$	28,907	\$	4,275	\$	41,700
	80,000 - 89,999	\$	33,036	\$	4,886	\$	47,657
	90,000 - 99,999	\$	37,165	\$	5,497	\$	53,615
	> 100,000	\$	41,295	\$	6,108	\$	59,572

(D) The above rates of assessment are hereby approved. Except as otherwise provided herein, the Fire Assessments for fire 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, 2018.

- (E) No Fire 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 Assessment proceeds due to any reduction or exemption from payment of the Fire 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 Assessments.
- (F) As authorized in Section 2.13 of the Ordinance, interim Fire 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 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 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.

<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	day of, 2018.
ATTEST:	Mayor DEAN J. TRANTALIS
City Clerk JEFFREY A. MODARELLI	