

City of Tamarac
Interoffice Memorandum
Financial Services Department
ADMINISTRATIVE DIVISION

To: Michael C. Cernech, City Manager
From: Christine Cajuste, Interim Director Financial Services
Date: June 30, 2020
Re: FY 2021 Solid Waste Special Assessments – TR #13436

Recommendation:

The Director of Financial Services recommends that TR#13436 Residential Solid Waste Collection Services Assessment Fiscal Year beginning October 1, 2020 be placed on the agenda for July 8, 2020 for approval.

Issue:

On April 25, 2012, the City Commission adopted Ordinance No. 2012-09 providing for the home rule authority of the City to impose Residential Solid Waste Collection Services Special Assessments against Residential property with the City. TR #13436 describes the method of assessing the Residential Solid Waste Collection Services costs against assessed property located within the City, directs the preparation of an assessment roll, authorizes a public hearing, and directs the provision of a notice for the public hearing.

Background:

On April 25, 2012, the City Commission adopted Ordinance No. 2012-09 providing for the home rule authority of the City to impose Residential Solid Waste Collection Services Special Assessments against Residential property with the City.

This assessment is an equitable and efficient method of allocating and collecting the Residential Solid Waste Collection Services Assessed Cost among parcels of assessed property. This resolution constitutes the preliminary assessment resolution initiating the process for developing the Residential Solid Waste Collection Services Special Assessment Roll and directs the imposition of a Residential Solid Waste Collection Services Assessment, for the Fiscal Year beginning October 1, 2020. Residential Property means those tax parcels with a code description designated as “residential” within the improvement codes that receive residential solid waste collection services by the City through its franchise agreement; provided that multi-family residential properties that receive commercial solid waste collection services (volume-based) are not included in the definition of “Residential Property” for purposes of the Residential Solid Waste Collection Special Assessment.

In order to impose this Residential Solid Waste Collection Services special assessment, the ordinance requires the City Commission to adopt an annual rate resolution each fiscal year which occurs during its budget adoption process. The Resolution establishes the rate of assessment and approves the assessment roll for the upcoming fiscal year, with such amendments as the City Commission deems appropriate after hearing comments of all interested parties. Accordingly, an updated assessment roll must be made available for inspection by the public and a notice of public hearing must be published and mailed as required by the terms of the Ordinance providing notice to all interested persons of an opportunity to be heard. TR #13436 establishes these functions and sets the public hearing date for September 14, 2020 at 5:05 p.m. in the City Commission Chambers and coincides with the first public hearing of the FY 2021 Millage Rate and Budget.

The proposed Residential Solid Waste Collection Services special assessment for Fiscal Year 2021 is \$278.75 which is the same rate as Fiscal Year 2020 and includes the cost of RecycleBank approved by the City Commission.

Fiscal Impact:

This assessment sets the residential rate per unit at \$278.75. The Residential Solid Waste Collection Services Special Assessment will provide estimated gross revenue in the amount of \$5,059,092. The City has a Franchise Agreement with Waste Management, Inc. of Florida and these costs are considered to be a pass-through cost for Residential Collection Services. In addition, the City pays the disposal fee per ton directly to Wheelabrator as part of the collection services and is considered to be a pass-through cost. As such, there is no budget associated with these pass-through services.

After approval of the final assessment resolution, the non-ad valorem assessment roll will be certified and sent to the Tax Collector.