

**CITY OF TAMARAC, FLORIDA**

**RESOLUTION NO. 2020 - \_\_\_\_**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF TAMARAC, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, in June of 1996, the City of Tamarac implemented a recurring annual fire rescue special assessment program to provide a portion of the funding for the City's fire rescue services and facilities with the adoption of Ordinance No. O-96-8 and imposed fire rescue assessments for Fiscal Year 1997 with the adoption of Resolution Nos. R-96-160 (the "Initial Assessment Resolution") and R-96-175 (the "Final Assessment Resolution"); and

**WHEREAS**, pursuant to Ordinance No. O-96-8, the re-imposition of fire rescue assessments for Fiscal Year 2021 requires certain processes such as the preparation of the Assessment Roll; and

**WHEREAS**, annually a Preliminary Rate Resolution describing the method of assessing fire rescue costs against assessed property located within the City, directing the preparation of an assessment roll, authorizing a public hearing and directing the

provision of notice thereof is required by Ordinance No. O-96-8 for the re-imposition of the fire rescue assessments; and,

**WHEREAS**, the special benefit to real property and the assessment methodology is consistent from year to year, and such is confirmed through review of the City's special assessment by Government Services Group, most recently in May, 2016, so it is fair and reasonable to continue to use the methodologies described in resolutions in previous years, except as may be altered by this Resolution or the Fire Rescue Assessment Memorandum dated May, 2016.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA:**

**SECTION 1: AUTHORITY.** This resolution is adopted pursuant to the provisions of the Fire Rescue Assessment Ordinance (Ordinance No. O-96-8), the Initial Assessment Resolution (Resolution No. R-96-160), the Final Assessment Resolution (Resolution No. R-96-175), sections 166.021 and 166.041, Florida Statutes, Chapter 2010-256, Laws of Florida also known as the Local Bill), and other applicable provisions of law.

**SECTION 2: PURPOSE AND DEFINITIONS.** This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the re-imposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2020. All capitalized words and terms shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, Resolution 2008-107 ("2008 Preliminary

Rate Resolution”) and Resolution No. R-2010-95 (“2010 Preliminary Rate Resolution”) all of which are on file in the City Clerk’s office.

**SECTION 3: PROVISION AND FUNDING OF FIRE RESCUE SERVICES.**

(A) Upon the imposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against Assessed Property located within the City, the City shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by available City revenues other than Fire Rescue Assessment proceeds. No proceeds from the special assessment shall fund any Emergency Medical Services.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefitted by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 4: IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS.** Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in the 2010 Preliminary Rate Resolution and pursuant to and except as otherwise provided in the Fire Rescue Assessment Memorandum, dated May, 2016, prepared by Government Services Group, Inc. (the “2016 Assessment Memorandum”).

The 2016 Assessment Memorandum, previously approved by the City Commission, is hereby incorporated herein.

**SECTION 5: LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** The City Commission hereby determines as follows:

(A) Upon adoption of this Preliminary Rate Resolution, the legislative determinations of special benefit and cost apportionment, including apportionment for residential and non-residential parcels, ascertained and declared within the Section 1.04 of the Ordinance, as well as those within the 2010 Preliminary Rate Resolution, are hereby ratified and confirmed by the City Commission, and incorporated herein.

(B) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Rescue Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(C) Institutional Property whose use is exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon Buildings located on such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, 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.

**SECTION 6: COST APPORTIONMENT.** The Cost Apportionment Methodology described in the 2010 Preliminary Rate Resolution, pursuant to and except as otherwise provided in the 2016 Assessment Memorandum, is hereby incorporated herein and used for the current year's special assessment.

**SECTION 7: PARCEL APPORTIONMENT METHODOLOGY.** The Parcel Apportionment Methodology described in the 2010 Preliminary Rate Resolution, pursuant to and except as otherwise provided in the 2016 Assessment Memorandum, is hereby incorporated herein and used for the current year's special assessment. Pursuant to the Local Bill, once the Parcel Apportionment methodology is applied to the Assessed Properties, the City shall then exempt the Annexed Parcels from the Fire Rescue Assessment rates to the extent required by the Local Bill.

**SECTION 8: DETERMINATION OF FIRE RESCUE ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENT RATES.**

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2020, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule, attached hereto as Appendix A. The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Rescue Assessed Costs. The remainder of such Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2020. No portion of such Fire Rescue Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Costs is attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Rescue Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2020 as provided in Section 9 of this Preliminary Rate Resolution.

**SECTION 9: ANNUAL ASSESSMENT ROLL.**

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2020, in the manner provided in the Ordinance and the 2010 Preliminary Assessment Resolution. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the 2008 Preliminary Rate Resolution, the 2010 Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire

Rescue Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2020 be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the City. The methodology and apportionment assures that no property is assessed an amount greater than the benefit which it receives from the fire rescue services, facilities, and programs provided by the City. The Fire Rescue Assessed Costs are solely for the provision of fire protection and first response services. All Emergency Medical Services Costs and EMS calls have been excluded, which is consistent with the decision in City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002).

**SECTION 10:**      **AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 5:05 p.m. on September 14, 2020, in the City Commission Chambers of City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2020 and collecting such assessments on the same bill as ad valorem taxes.

**SECTION 11:**        **NOTICE BY PUBLICATION.** The City Manager shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 16, 2020, in substantially the form attached hereto as Appendix B.

**SECTION 12:**        **NOTICE BY MAIL.** The City Manager, or designee, shall also ensure timely notice by use of the TRIM notice forwarded annually by the Property Appraiser's Office to the Owner of each parcel of Assessed Property within the City, at least twenty (20) days prior to the public hearing, as required by the Ordinance, and the Uniform Assessment Collection Act.

**SECTION 13:**        **APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the City from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs. No proceeds shall be used to fund Emergency Medical Services. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs.

**SECTION 14:**        **CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 16:**        **SEVERABILITY.** If any clause, section, other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.



**SECTION 16:**      **EFFECTIVE DATE.** This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF TAMARAC, FLORIDA, THIS 8th DAY OF JULY, 2020.**

CITY OF TAMARAC FLORIDA

\_\_\_\_\_  
MICHELLE J. GOMEZ, MAYOR

ATTEST:

\_\_\_\_\_  
JENNIFER JOHNSON, CMC  
CITY CLERK

RECORD OF COMMISSION VOTE:

MAYOR GOMEZ	_____
DIST 1: V/M. BOLTON	_____
DIST 2: COMM. GELIN	_____
DIST 3: COMM. FISHMAN	_____
DIST 4: COMM. PLACKO	_____

I HEREBY CERTIFY THAT I HAVE  
APPROVED THIS RESOLUTION  
AS TO FORM:

\_\_\_\_\_  
SAMUEL S. GOREN  
CITY ATTORNEY

## APPENDIX A

### ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

#### SECTION A-1. DETERMINATION OF FIRE RESCUE

**ASSESSED COSTS.** The estimated Fire Rescue Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2020, is \$13,932,037.

#### SECTION C-2. ESTIMATED FIRE RESCUE ASSESSMENTS.

(A) The estimated 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, 2020, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories	Dwelling Units			
Residential	\$350			
Non-Residential Property Use Categories	Building Classifications (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	≤ 1,999	\$541	\$112	\$926
	2,000 – 3,499	\$1,082	\$223	\$1,852
	3,500 – 4,999	\$1,894	\$389	\$3,241
	5,000 – 9,999	\$2,705	\$556	\$4,630
	10,000 – 19,999	\$5,410	\$1,112	\$9,260
	20,000 – 29,999	\$10,820	\$2,223	\$18,519
	30,000 – 39,999	\$16,230	\$3,334	\$27,779
	40,000 – 49,999	\$21,639	\$4,445	\$37,038
	≥ 50,000	\$27,049	\$5,556	\$46,297

(B) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon a Building located on a parcel of

Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(C) Annexed Parcels shall be exempt from the Fire Rescue Assessment to the extent required by the Local Bill, and their Fire Rescue Assessment as determined through the methodology described herein shall be calculated to comply with the exemption requirements of the Local Bill for such Annexed Parcels.

(D) Any shortfall in the expected Fire Rescue proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the 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. In the event a court of competent jurisdiction determines any exemption or reduction by the Commission is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Commission.

**APPENDIX B**  
**FORM OF NOTICE TO BE PUBLISHED**

To Be Published on August 16, 2020

**[INSERT MAP OF CITY]**

**NOTICE OF HEARING TO REIMPOSE AND  
PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Tamarac will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Tamarac for the Fiscal Year beginning October 1, 2020.

The hearing will be held at 5:05 p.m. on September 14, 2020, in the Commission Chambers of Tamarac City Hall, 7525 Northwest 88th Avenue, Tamarac, Florida 33321, 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) 597-3505 at least 48 hours (2 days) prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

<b>Residential Property Use Categories</b>	<b>Dwelling Units</b>			
Residential	\$350			
<b>Non-Residential Property Use Categories</b>	<b>Building Classifications (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/Warehouse</b>	<b>Institutional</b>
	≤ 1,999	\$541	\$112	\$926
	2,000 – 3,499	\$1,082	\$223	\$1,852
	3,500 – 4,999	\$1,894	\$389	\$3,241
	5,000 – 9,999	\$2,705	\$556	\$4,630
	10,000 – 19,999	\$5,410	\$1,112	\$9,260
	20,000 – 29,999	\$10,820	\$2,223	\$18,519
	30,000 – 39,999	\$16,230	\$3,334	\$27,779
	40,000 – 49,999	\$21,639	\$4,445	\$37,038
	≥ 50,000	\$27,049	\$5,556	\$46,297

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-96-8), the Initial Assessment Resolution (Resolution No. R-96-160), the Final Assessment Resolution (Resolution No. R-96-175), the 2008 Preliminary Rate Resolution (Resolution No. 2008-107), the 2010 Preliminary Rate Resolution (Resolution No. R-2010-95), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and re-imposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, Tamarac City Hall, located at 7525 Northwest 88th Avenue, Tamarac, Florida 33321.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, 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 Finance Department at (954) 597-3550, Monday through Friday between 8:30 a.m. and 5:00 p.m.

**CITY CLERK  
CITY OF TAMARAC, FLORIDA**