

City of Tamarac
Interoffice Memorandum
Financial Services Department
ADMINISTRATIVE DIVISION

To: Michael C. Cernech, City Manager
From: Christine Cajuste, Interim Director Financial Services
Date: July 1, 2020
Re: FY 2021 Stormwater Utility Management Fee Special Assessments – TR #13435

Recommendation:

The Financial Services Director recommends initiating the process of establishing the Assessment Roll and re-imposing the Stormwater Utility Management Fee Special Assessments as put forth under TR #13435 for the provision of the Stormwater Utility Management Fee within the City of Tamarac for the Fiscal Year beginning October 1, 2020.

Issue:

On April 24, 2013, the City Commission adopted Ordinance No. 2013-05 providing for the home rule authority of the City to impose Stormwater Utility Management Fee Special Assessments against the assessed property within the City of Tamarac. TR #13435 describes the method of assessing the Stormwater Utility Management Fee 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 24, 2013, the City Commission adopted Ordinance No. 2013-05 providing for the home rule authority of the City to impose Stormwater Utility Management Fee Special Assessments against the assessed property within the City. Fiscal Year 2014 was the first year the assessments appeared on the tax bills.

This assessment is an equitable and efficient method of allocating and collecting the Stormwater Utility Management Fee Assessed Cost among parcels of assessed property. This resolution constitutes the preliminary assessment resolution as defined in the Ordinance which initiates the process for developing the Stormwater Utility Management Fee Special Assessment Roll and directs the imposition of a Stormwater Utility Management Fee Assessment, for the Fiscal Year beginning October 1, 2020.

In order to impose this Stormwater Utility Management Fee 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 #13435 establishes these functions and sets the public hearing date for September 14, 2020 at 5:05 p.m. in the City Commission Chambers and will coincide with the first public hearing of the FY 2021 Millage Rates and Budget.

The proposed Fiscal Year 2021 Stormwater Utility Management Fee special assessment for all properties within the boundaries of the City of Tamarac is \$135.53 per Equivalent Residential Unit (ERU) which is \$3.93 higher than the rate of \$131.60 for Fiscal Year 2020. The increase of \$3.93 is 3% more than the prior year which is consistent with Section 22-254, Code of Ordinances.

Fiscal Impact:

This assessment sets the Stormwater Utility Management Fee at \$135.53 per ERU. The stormwater utility management fee assessment will provide estimated gross revenue in the amount of \$6,584,748 net of the exempt buy-down of \$374,206, resulting in estimated net revenue of \$6,133,620 at 95% of the gross fees for stormwater utility management services. The 95% takes into account discounts, tax collector fees, and non-payments.