## **RESOLUTION NO. 2002-35**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA; CORRECTING THE RATE OF ASSESSMENT FOR CERTAIN INSTITUTIONAL, TAX EXEMPT PROPERTIES FOR CALENDAR YEAR 2001; DIRECTING THE TOWN ADMINISTRATOR TO INSURE CORRECTION OF THE ASSESSMENT ROLL BY THE BROWARD COUNTY PROPERTY APPRAISER; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Town Council of the Town of Southwest Ranches, Florida, has enacted Ordinance No. 2001-09 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the Town; and

**WHEREAS**, the Town Council previously determined that the imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs, each fiscal year, is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property; and

WHEREAS, on July 12, 2001, the Town Council adopted Resolution No. 2001-74 (the "Initial Assessment Resolution") containing and referencing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing the preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

**WHEREAS**, pursuant to the provisions of the Ordinance, on September 10, 2001, the Town Council confirmed the Initial Assessment Resolution via adopting Resolution No. 2001-82 (the "Final Assessment Resolution"); and

**WHEREAS**, Section 2.10 of the Ordinance provides for the Town Council to correct irregular or defective assessments as they shall determine; and

**WHEREAS**, additionally, Section 2.12 of the Ordinance provides for the Town Council to make corrections to erroneously assessed properties; and

**WHEREAS**, the Town Council has determined that it made such an error, omission, or erroneous assessment to tax exempt, institutional properties that needs to be corrected; and

**WHEREAS**, a public hearing was held on March 14, 2002, 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 Town Council of the Town of Southwest Ranches, Florida:

<u>Section 1</u>: **CORRECTION TO FINAL ASSESSMENT RESOLUTION.** That the following correction to Resolution No. 2001-82 (the "Final Assessment Resolution") be made:

## **Section 3:** IMPOSITION OF FIRE RESCUE ASSESSMENTS.

(C) For the Fiscal Year beginning October 1, 2001, the estimated Fire Rescue Assessed Costs to be assessed is \$449,407. The 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, 2001, are hereby established as follows:

PROPERTY USE CATEGORY	BILLING UNIT TYPE	FY 2001-02	
RESIDENTIAL	Rate Per Residential Unit	\$	148
NON-RESIDENTIAL			
PROPERTY USE	Rate per building square		
CATEGORIES	foot (non-residential)		
Commercial		\$	0.24
Industrial/Warehouse		\$	0.24
<u>Institutional</u>		\$	0.06
BUILDING LOTS	Rate Per Lot (regardless of size)	\$	48
ACREAGE	Rate Per Acre		\$7.82

The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2001.

(D) As provided in Section C-4 of the Initial Assessment Resolution, it is fair and reasonable to exempt from the assessment certain institutionally classified properties that provide a clear public purpose and public benefits to include all government owned properties and public schools. It is fair and reasonable to partially exempt from the assessment certain institutionally classified properties that provide some public purpose and public benefits to include churches and non-profit organizations. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue

Assessments required by law or authorized by the Town Council 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.

Section 2: TOWN ADMINISTRATOR TO IMPLEMENT CORRECTION. That the Town Administrator take the necessary action to insure that the Assessment Roll for calendar year 2001 is corrected prior to April 1, 2002 at which time taxes and assessments collected by the Uniform Method of Collection become delinquent. That the Town Administrator also be authorized to allocate and distribute the necessary funding to reimburse those property owners who were mistakenly charged the assessment, or alternatively, seek a method in which the amount paid can be rebated to the property owners directly by the Broward County Revenue Collector.

**Section 3: EFFECTIVE DATE.** That the correction to the Final Assessment Resolution shall be made retroactive to the September 10, 2001 date, when the error was originally made, in order for the Assessment Roll to be corrected immediately upon passage and adoption of this Resolution.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida this 14th day of March 2002.

Mecca Fink, Mayor

Attest:

Arielle Haze Tyrer, Town Clerk

Approved as to Form and Correctness:

Gary A. Poliakoff, J.D., Town Attorney

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