

**RESOLUTION NO. 2002-74**

**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; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF SOUTHWEST RANCHES, FLORIDA; ESTABLISHING THE RATES OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council 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 reimposition 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**, the Town Council desires to reimpose a fire rescue assessment program within the Town using the tax bill collection method for the Fiscal Year beginning on October 1, 2002; and

**WHEREAS**, the City Commission on July 10, 2002, adopted the "Preliminary Rate 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 updating and preparation of the Assessment Roll, provision of published notice required by the Ordinance and mailed notice if circumstances described in Section 2.08(F) of the Ordinance so require; and

**WHEREAS**, in order to reimpose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2002, the Ordinance requires the Town Council to adopt an Annual Rate Resolution, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the Town Council deems appropriate, after hearing comments and objections of all interested parties; and

**WHEREAS**, the updated 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 mailed as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard, as contained in the annual TRIM notice, an example of which is attached hereto as Appendix A, and which notice has been published in a newspaper of general circulation as contained in the proof of publication attached hereto as Appendix B; and

**WHEREAS**, a public hearing was held on September 13, 2002, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; now, therefore,

**NOW, THEREFORE, BE IT RESOLVED** BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA:

**SECTION 1: AUTHORITY.** This Resolution is adopted pursuant to the Ordinance (Ordinance No. 2001-09), the Preliminary Rate Resolution (Reso. #2002-60), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 2: DEFINITIONS AND INTERPRETATION.** This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in such Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

**SECTION 3: REIMPOSITION 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 rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution, in the amount of the Fire Rescue 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 rescue services, facilities, and programs in an amount not less than the Fire Rescue 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 rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue 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 of computing Fire Rescue Assessments described or referenced in the Preliminary Rate Resolution approved on July 10, 2002 is hereby approved.

(C) For the Fiscal Year beginning October 1, 2002, the estimated Fire Rescue Assessed Cost to be assessed is \$522,016. 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, 2002, are hereby established as follows:

<b>PROPERTY USE CATEGORY</b>	<b>BILLING UNIT TYPE</b>	<b>FY 2002-03</b>
<b><i>RESIDENTIAL</i></b>	Rate Per Residential Unit	<b>\$ 148</b>
<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	Rate per building square foot (non-residential)	
Commercial		<b>\$ 0.24</b>
Industrial/Warehouse		<b>\$ 0.24</b>
Institutional		<b>\$ 0.06</b>
<b>BUILDING LOTS</b>	Rate Per Lot (regardless of size)	<b>\$ 48</b>
<b>ACREAGE</b>	Rate Per Acre	<b>\$15.64</b>

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 updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2002.

(D) The Apportionment Methodology as provided in the Preliminary Rate Resolution in which it was determined that 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 is confirmed. As determined by the Town Council at a public hearing on March 14, 2002, those institutionally classified properties comprised of churches and non-profits shall receive an exemption of 75 percent (75%) of their fire assessment so that they are charged 25 percent (25%) of the calculated full cost apportionment. 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.

(E) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also imposed against all property for which a Building Permit is issued after adoption of this Resolution based upon the rates of assessment approved herein.

(F) Fire Rescue 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.

(G) 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.

**SECTION 4:** CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution approved on July 10, 2002 by Resolution #2002-60 is hereby confirmed.

**SECTION 5:** 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 Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate Resolution.

**SECTION 6:** EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida this 13th day of September 2002.

Mecca Fink  
Mecca Fink, Mayor

Attest:

Arielle Haze Tyner  
Arielle Haze Tyner, Town Clerk

Approved as to Form and Correctness:

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

**APPENDIX A**

**EXAMPLE OF TRIM NOTICE MAILED TO PROPERTY OWNERS**

**WILLIAM MARKHAM, CFA, ASA**

115 South Andrews Avenue, Fort Lauderdale, Florida 33301-1899

## Appendix A



TOWN OF SOUTHWEST RANCHES 1901 01 0058  
3111 STIRLING ROAD  
FT LAUDERDALE FL 33312-6566



**FAILURE TO PAY TAXES AND NON-AD VALORE  
ASSESSMENTS WILL RESULT IN THE ISSUANCE  
OF A TAX CERTIFICATE AND MAY RESULT IN  
THE LOSS OF TITLE.**

Proposed Ad Valorem Taxes							
TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD				YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE
- - COUNTYWIDE - -							
COUNTY COMMISSION	1,131.18	0.00	PH 954-765-4697: BROWARD COUNTY GOVT CENTER				0.00
VOTER APPR.DEBT LEVY	124.32	0.00	115 S ANDREWS AVE, FT. LAUD. SEPT 9, 6:00 PM				0.00
BROWARD PUBLIC SCHOOLS							
BY STATE LAW	964.30	0.00	PH 954-765-6454: KATHLEEN C. WRIGHT ADM. BLDG.				0.00
BY LOCAL BOARD	453.80	0.00	600 SE 3 AVE, FT. LAUD., SEPT 12, 5:30 PM				0.00
VOTER APPR.DEBT LEVY	67.03	0.00					0.00
S.FLA.WATER MANAGEMENT	101.29	0.00	PH (561)686-8800: 3301 GUN CLUB RD, BLDG B-1				0.00
EVERGLADES CONST.PROJ	16.96	0.00	W PALM BEACH, SEPT 10, 5:15 PM				0.00
FLA. INLAND NAVIGATION	6.53	0.00	PH (561)627-3386: PALM BEACH SHORES TOWN HALL				0.00
			247 EDWARDS LN, PALM BCH SHORES, SEP 5, 5:30 PM				
CHILDREN'S COUNCIL	51.83	0.00	PH 954-377-1000: SCHOOL BOARD OF BROWARD COUNTY				0.00
			600 SE 3RD AVE, FT. LAUDERDALE, SEPT 5, 5:01 PM				
- - MUNICIPAL - -							
SOUTHWEST RANCHES	508.95	0.00	PH 954-434-0008: TOWN HALL 6589 SW 160 AVE				0.00
			SOUTHWEST RANCHES, SEPT 13, 7:00 PM				
- INDEPENDENT - -							
SOUTH BROWARD HOSPITAL	317.14	0.00	PH 954-985-5920 MEMORIAL REGIONAL HOSPITAL				0.00
			PERRY AUDIT. 3501 JOHNSON ST, SEPT 11, 5:30 PM				
			TELEPHONE FOR TAXING AUTHORITY IS SHOWN AS				
			PH NNN-NNN-NNNN				
	COLUMN 1	COLUMN 2					COLUMN 3
	SEE REVERSE SIDE FOR EXPLANATION						SEE REVERSE SIDE FOR EXPLANATION
YOUR PROPERTY VALUE LAST YEAR	MARKET VALUE	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	SR. CIT. EXEMPTION	SR. CIT. TAXABLE	
	385,560	385,560	215,910	169,650	0	169,650	
YOUR PROPERTY VALUE THIS YEAR	385,560	385,560	385,560	0	0	0	

- IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: 954-357-6830. GOVT CENTER RM 111, 115 S ANDREWS, FT. LAUDERDALE WWW.BCPA.NET
- IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH 1 VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE

**APPENDIX B**

**PROOF OF PUBLICATION**



SUN-SENTINEL  
Published Daily  
Fort Lauderdale, Broward County, Florida  
Boca Raton, Palm Beach County, Florida

STATE OF FLORIDA  
COUNTY OF BROWARD/PALM BEACH

Before the undersigned authority personally appeared [Signature] who on oath says that he is Manager of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach County, Florida, that the attached copy of advertisement, being, 2nd Floor, in the matter of August 2002

[Signature] in the Court  
was published in said newspaper in the issues of August 23, 2002

Affiant further says that the said Sun-Sentinel is a newspaper published in said Broward/Palm Beach County, Florida, and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach County, Florida, each day, and have been entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing, this advertisement for publication in said newspaper.

Sworn to and subscribed before me this 23rd day of August, 20 02  
[Signature]  
(Signature of Notary Public)

(Name of Notary typed, printed or stamped) Tara L. Bezak  
Personally Known \_\_\_\_\_ or Produced Identification \_\_\_\_\_  
JULY 20, 2005  
DAVID NEW YORK LIFE INSURANCE, INC.