

**RESOLUTION NO. 2008 - 100**

**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; ESTABLISHING THE RATE OF ASSESSMENT; APPROVING THE PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; 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**, pursuant to the Ordinance, the reimposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs for Fiscal Year 2008-2009 requires certain processes such as the preparation of the Preliminary Assessment Roll; and

**WHEREAS**, annually a Preliminary Rate Resolution describing the method of assessing fire rescue costs against assessed property located within the Town, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for reimposition of fire rescue assessments; 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 the Town Council imposed fire rescue assessments for the previous fiscal year (FY 2007-2008); and

**WHEREAS**, the Town Council at a public hearing on March 14, 2002 made a policy decision regarding lowering the assessment rate for "Institutional" Property to a level reflective of 25 percent (25%) of the original rate approved during FY 2001-2002; and

**WHEREAS**, the Town Council during its' initial deliberations and adoption of the original assessment rates during Fiscal Year 2001-2002 made a policy decision

regarding the phasing in of the full rate for the Property Use Category classified as "Acreage" over a three-year period; and

**WHEREAS**, the rates contained within the rate schedule herein shall impose the same rates as in the prior fiscal year and is reflective of prior Town Council policy direction regarding "Institutional" and "Acreage" Properties; and

**WHEREAS**, the Town Council of the Town of Southwest Ranches, Florida, 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, 2008, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Preliminary Rate Resolution so that the Town may reimpose Fire Rescue Assessments for Fiscal Year 2008-2009;

**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 provisions of the Ordinance (Fire Rescue Assessment Ordinance No. 2001-09), the Initial Assessment Resolution (Resolution 2001-74), Final Assessment Resolution (Resolution 2001-82), and Sections 166.021 and 166.041, Florida Statutes, 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 reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2008. All capitalized terms not otherwise defined herein shall have the meanings defined in such Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

**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 Town, the Town 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 Town revenues other than Fire Rescue Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Town will be benefited by the Town'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 Initial Assessment Resolution and Final Assessment Resolution referenced herein.

**SECTION 5: LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** The legislative determinations of special benefit and fair apportionment embodied in the Initial Assessment Resolution and Final Assessment Resolution are affirmed and incorporated herein by reference.

**SECTION 6: COST APPORTIONMENT AND PARCEL APPORTIONMENT METHODOLOGIES.** The Cost Apportionment and Parcel Apportionment as explained and calculated in the Initial Assessment Resolution and Final Assessment Resolution, and as described in the applicable explanatory appendices incorporated therein, are affirmed and incorporated herein by reference and are supplemented by the additional information contained in Appendix A herein.

**SECTION 7: 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 benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2008, 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 Town 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, 2008. No portion of such Fire Rescue Assessed Costs are attributable to capital improvements that are funded by impact fee proceeds.

(C) The estimated Fire Rescue Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the Town Administrator, or his designee, in the preparation of the updated Assessment Roll for

the Fiscal Year commencing October 1, 2008 as provided in Section 8 of this Preliminary Rate Resolution.

**SECTION 8: PRELIMINARY ASSESSMENT ROLL.**

(A) The Town Administrator is hereby directed to prepare, or cause to be prepared, a Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2008, in the manner provided in the Ordinance. The Preliminary Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Town Administrator 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. A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment 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 Town Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Preliminary Assessment Roll proposed for the Fiscal Year beginning October 1, 2008 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.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in the Initial Assessment Resolution, the Final Assessment Resolution and 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 Town.

**SECTION 9: CONFIRMATION OF PUBLIC HEARING.** The Town Council hereby confirms that a public hearing has been held at 6:00 p.m. on September 15, 2008, at the Southwest Ranches/South Broward Drainage District Meeting Chambers, 6591 SW 160 Avenue, Southwest Ranches, Florida, 33331, at which time the Town Council received and considered comments on Fire Rescue Assessments from the public and affected property owners and considered imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2008 and collecting such assessments on the same bill as ad valorem taxes.

**SECTION 10: NOTICE BY PUBLICATION.** The Town Council confirms that a notice of the September 15, 2008, public hearing for the Preliminary Rate Resolution has been published in the manner and time provided in the Ordinance. The published notice is in substantially the form attached hereto as Appendix B.

**SECTION 11: NOTICE BY MAIL.** The Town Council confirms, in the event circumstances described in the Ordinance so require, that the Town has provided notice by mail to the Owner of each parcel of Assessed Property. Notices were mailed no later

than August 25, 2008. The notices are in compliance with the provisions of section 200.069(13)(a), Florida Statutes, and are consistent with the requirements of the Uniform Assessment Collection Act and the Ordinance.

**SECTION 12: EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Preliminary Assessment Resolution shall establish the preliminary fire rescue assessment rates for Fiscal Year 2008-2009 pending final adoption via the Annual Rate Resolution (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 Preliminary Assessment Roll and the levy and lien of the Fire Rescue Assessments).

**SECTION 13: CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 14: SEVERABILITY.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

**SECTION 15: EFFECTIVE DATE.** This Preliminary 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 15<sup>th</sup> day of September 2008, on a motion by Vice Mayor Jeff Nelson and seconded by Council Member Steve Breitzkreuz.

Fink	<u>Y</u>	Ayes	<u>5</u>
Nelson	<u>Y</u>	Nays	<u>0</u>
Breitzkreuz	<u>Y</u>	Absent	<u>0</u>
Knight	<u>Y</u>	Abstaining	<u>0</u>
Maines	<u>Y</u>		

**[SIGNATURES ON FOLLOWING PAGE]**

Mecca Fink  
Mecca Fink, Mayor

ATTEST:

Susan A. Owens  
Susan A. Owens, CMC, Town Clerk

Approved as to Form and Correctness:

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

FTL\_DB: 1139292\_1

**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, 2008 is \$1,200,000.00.

**SECTION A-2. ESTIMATED FIRE RESCUE ASSESSMENTS.**

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, 2008, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

<b>PROPERTY USE CATEGORY</b>	<b>BILLING UNIT TYPE</b>	<b>FY 2008-09</b>
RESIDENTIAL	Rate Per Residential Unit	<b>\$296.00</b>
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate per building square foot (non-residential)	
COMMERCIAL		<b>\$0.48</b>
INDUSTRIAL/WAREHOUSE		<b>\$0.48</b>
INSTITUTIONAL		<b>\$0.12</b>
BUILDING LOTS	Rate Per Lot (regardless of size)	<b>\$96.00</b>
ACREAGE	Rate Per Acre	<b>\$51.74</b>

The above rates of assessment reflect the 3-year phase in of the Acreage rate as contemplated in the original assessment study. The Fire Rescue Assessment rates for fire rescue services, facilities and programs as listed above and as 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, 2008.

**SECTION A-3. APPORTIONMENT METHODOLOGY.**

The Apportionment Methodology as provided in the Initial Assessment Resolution is hereby amended as follows: "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. 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 only 25 percent (25%) of the calculated full cost apportionment. The rates contained in this Preliminary Assessment Resolution reflect this policy change. 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 A-4. MISCELLANEOUS.**

(A) 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.

(B) The Preliminary 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 upon approval of the Annual Rate Resolution at second hearing.



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

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

[INSERT MAP OF TOWN]

Notice is hereby given that the Town Council will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the Town of Southwest Ranches for the Fiscal Year beginning October 1, 2008.

The public hearing will be held at 6:00 p.m. on September 15, 2008, at the Southwest Ranches/South Broward Drainage District Meeting Chambers, 6591 SW 160 Avenue, Southwest Ranches, Florida, 33331, 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 Town Council within twenty (20) days of this notice. If a person decides to appeal any decision made by the Town Council 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 Town Clerk's Office at (954) 434-0008 at least seven (7) 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>PROPERTY USE CATEGORY</b>	<b>BILLING UNIT TYPE</b>	<b>FY 2008-09</b>
RESIDENTIAL	Rate Per Residential Unit	<b>\$296.00</b>
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate per building square foot (non-residential)	
COMMERCIAL		<b>\$0.48</b>
INDUSTRIAL/WAREHOUSE		<b>\$0.48</b>

INSTITUTIONAL		<b>\$0.12</b>
BUILDING LOTS	Rate Per Lot (regardless of size)	<b>\$96.00</b>
ACREAGE	Rate Per Acre	<b>\$51.74</b>

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and this Preliminary Rate Resolution for the Fiscal Year commencing October 1, 2008, initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the Town Clerk's Office, Town Hall, located at 6589 SW 160<sup>th</sup> Avenue (Dykes Road), Southwest Ranches, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2008, 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 Town at (954) 434-0008, Monday through Friday between 8:30 a.m. and 5:00 p.m.