

RESOLUTION NO. 2012 - 001

A RESOLUTION OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED RESIDENTIAL PROPERTY LOCATED WITHIN THE TOWN OF SOUTHWEST RANCHES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011; APPROVING THE RATE OF ASSESSMENT IMPOSED PER DWELLING UNIT AND DIRECTING COLLECTION USING AN ALTERNATIVE METHOD; APPROVING THE ASSESSMENT ROLL FOR RESIDENTIAL PROPERTY; CONFIRMING AND AMENDING THE INITIAL RATE RESOLUTION NO. 2011-084 AND CONFIRMING THE FINAL RATE RESOLUTION NO. 2011-098; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of Southwest Ranches, Florida (the "Town Council"), has enacted Ordinance No. 2001-9 (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances) which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the Town;

WHEREAS, the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among properties specially benefitted by such services, facilities and programs;

WHEREAS, the Town Council desires to reimpose a Fire Protection Assessment within the Town based on an updated and modified assessment methodology, as detailed in the "Southwest Ranches, Florida – Fire Protection Assessment Report" dated September 12, 2011 (attached hereto as Appendix A with an Addendum dated September 12, 2011), using the procedures provided by the Ordinance;

WHEREAS, in order to reimpose Fire Protection Assessments for the Fiscal Year beginning October 1, 2011 with a modified assessment methodology, the Town Council has adopted:

(a) Resolution No. 2011-074, adopted on August 1, 2011, which

Resolution was subsequently superseded by Resolution No. 2011-084;

(b) Resolution No. 2011-084 ("Initial Resolution"), adopted on August 11, 2011, containing and referencing a brief and general description of the fire protection facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property, estimating rates of assessment, and directing the updating and preparation of the Assessment Roll and the provision of published and mailed notice as required by the Ordinance;

(c) Resolution No. 2011-098 ("Final Resolution"), adopted on September 12, 2011, which established and imposed the Nonresidential rates of assessment, approved the Nonresidential Assessment Roll for the Fiscal Year beginning on October 1, 2011, and directed that corrected notices be mailed and published for Residential Property with a public hearing on the Residential rate of assessment to be held on October 13, 2011; and

(d) this Final Residential Rate Resolution, which establishes and imposes a rate per dwelling unit on Residential Property and approves the Residential Property Assessment Roll for the Fiscal Year beginning on October 1, 2011, with such amendments as the Town Council deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the notices mailed pursuant to the Initial Resolution to Assessed Parcels relating to nonresidential rates for the Fire Protection Assessment were not defective, and, pursuant to Final Resolution No. 2011-098, the Fire Protection Assessment nonresidential rates on Commercial, Industrial/Warehouse, Institutional and Vacant/Agricultural Property were imposed and directed to be collected on the property tax bill pursuant to the Uniform Collection Method;

WHEREAS, the notices previously mailed to Residential Property as part of the TRIM notice from the Broward County Property Appraiser did not reflect the assessment methodology finally adopted by the Council, and notices mailed by the Town on August 23, 2011 contained errors that may have caused the notices to not adequately inform the property owner of the proposed fire assessment on Dwelling Units on their parcel;

WHEREAS, due to the time required to mail corrected notices, the Town could not meet the statutory deadlines for the Uniform Collection Method for the Fire Protection Assessments imposed on Residential Property;

WHEREAS, in Resolution No. 2011-084, the Council directed that an alternative method of collection be used for the Fire Protection Assessments imposed on Residential Property and that the Fire Protection Assessment rate per Dwelling Unit be adopted after a public hearing to be held on October 13, 2011;

WHEREAS, the Town has caused corrected notices to be mailed to all Residential Property, published notice of the public hearing, and has held a public hearing prior to adopting this Final Residential Rate Resolution which approves the Fire Protection Assessment rate per Dwelling Unit, approves the Assessment Roll containing Residential Property, and directs that affected property owners be billed using an alternative collection method pursuant to Sec. 12-84 of the Town Code and as further described in this Resolution;

WHEREAS, the updated Residential Property Assessment Roll and the "Southwest Ranches, Florida - Fire Protection Assessment" with a September 12, 2011 Addendum (attached hereto as Appendix A) have been made available for inspection by the public, as required by the Ordinance and the Initial Resolution;

WHEREAS, an affidavit documenting first class mailing of notices is attached hereto as Appendix B, and proof of publication of notice of the public hearing is attached hereto as Appendix C;

WHEREAS, a public hearing was held on October 13, 2011, 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:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. 2001-09, (codified as Sec. 12-19 – 12-85 of the Town of Southwest Ranches Code of Ordinances, the "Code"), Resolution No. 2011-084, as amended ("Initial Resolution"), Resolution No. 2011-098 ("Final Resolution"), and Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution ("Final Residential Rate Resolution") constitutes a Final Rate Resolution as defined in the Ordinance as relates to the calculation, adoption and imposition of the Fire Protection Assessment on Residential Property. All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution, as amended. The above whereas clauses are hereby ratified and confirmed as being true and correct and are hereby incorporated herein.

SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) This Final Residential Rate Resolution establishes the Fire Protection Assessment rate imposed per Dwelling Unit on Residential Property and approves the Residential Property Assessment Roll. The Dwelling Unit rate approved by this Resolution is imposed on all Dwelling Units located on Residential Property, as defined in the Initial Resolution (Resol. No. 2011-084). The assessments hereby imposed shall be collected using the alternative method of collection authorized and defined in Sec. 12-84 of the Code of Ordinances and as further defined in this Resolution. Pursuant to Sec. 12-84 of the Code of Ordinances, costs, fees and expenses, including but not limited to reasonable attorney fees and advertising costs, related to the collection of any delinquent assessments billed may be imposed on the delinquent property owner as part of a collections or foreclosure action or may be collected, in addition to the delinquent assessment plus accrued interest and other costs, fees and expenses, on a subsequent year's property tax bill.

(B) Under the alternative collection method to be used by the Town for collection of the Fire Protection Assessments on Residential Property, the following deadlines, discounts, and penalties and costs for delinquencies shall apply:

(1) Assessments imposed pursuant to this Final Residential Rate Resolution are due and payable in full by November 30, 2011 and, if not previously paid in full, shall become delinquent on April 1, 2012.

(2) Assessments must be paid in full; no partial payments will be accepted. All discounts, interest, penalties and costs shall be calculated based on the date of receipt of the full payment at the designated collection office. Postmark dates will not be used for determination of discounts, interest, penalties, costs or other payment calculations.

(3) The discounts for payments made prior to delinquency shall be at the rate of four percent (4%) in the month of November, 2011; three percent (3%) in the month of December, 2011; two percent (2%) in the month of January, 2012; one percent (1%) in the month of February, 2012; and zero percent (0%) for the month of March, 2012. If the discount period ends on a Saturday, Sunday or legal holiday, the discount period, including the zero percent period, extends to the next working day, if payment is delivered to the designated collection office.

(4) Any assessments billed under this alternative collection method that are not paid in full prior to April 1, 2012 shall immediately be charged three percent (3%) interest. An additional three percent (3%) interest shall be charged on the first day of each subsequent month of delinquency. The total interest charged shall not exceed eighteen percent (18%) per annum. The Town may advertise delinquent assessments in a similar manner as used to advertise delinquent property taxes.

(C) It is hereby ascertained, determined and declared that each Assessed Parcel within the Town will be specially benefited by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Initial Rate Resolution and in the "Southwest Ranches, Florida – Fire Protection Assessment Report" with a September 12, 2011 Addendum, attached hereto as Appendix A. Adoption of this Final Residential 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 and the Initial Assessment Resolution, as amended, from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Rate Resolution. The Residential Property described in the Residential Property Assessment Roll, as updated and as amended and approved by this Resolution, is hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Initial Rate Resolution, in the amount of the Fire Protection Assessment set forth in the updated Residential Property Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(D) The method for computing Fire Protection Assessments and the parcel apportionment methodology as detailed in the "Southwest Ranches, Florida – Fire Protection Assessment Report" and the September 12, 2011 Addendum, attached hereto as Appendix A, are hereby approved and reaffirmed. The provisions of the Initial Resolution (Resolution No. 2011-084), as amended and confirmed by Resolution No. 2011-098 and by this Final Residential Rate Resolution, are hereby reaffirmed.

(E) The Fire Protection Assessment rate imposed on Residential Property, as initially adopted in Initial Resolution No. 2011-084 and amended for notice purposes in Final Resolution No. 2011-098, for the Fiscal Year commencing October 1, 2011, is hereby finally established as follows:

FY2011-12 Fire Protection Assessment Rate for Dwelling Units

Property Category	Rate Per Unit Indicated	
Residential	Rate per Dwelling Unit	\$442.51

(F) The above rate of assessment per Dwelling Unit on Residential Property is hereby approved for collection pursuant to Section 12-84 of the Town of Southwest Ranches Code of Ordinances and this Final Residential Rate Resolution. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Residential Property Assessment Roll, as herein amended and approved, are hereby levied and reimposed on all Assessed Parcels described in such Assessment Roll for the Fiscal Year beginning October 1, 2011.

(G) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection 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 Protection Assessments.

(H) Fire Protection Assessments imposed shall constitute a lien upon the Assessed Property 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. The lien for the Fire Protection Assessments collected pursuant to this Final Residential Rate Resolution shall be deemed perfected and shall attach to the Assessed Property upon adoption of this Resolution.

SECTION 4. CONFIRMATION OF INITIAL RATE RESOLUTION NO. 2011-084 AND FINAL RESOLUTION NO. 2011-098. The Initial Rate Resolution No. 2011-084, as modified, supplemented and amended herein or by Resolution No. 2011-098, is hereby confirmed. Resolution No. 2011-098 is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Residential Rate Resolution shall be the final adjudication of the issues presented as relate to the Fire Protection Assessments imposed on Residential Property (including, but not limited to, the determination of special benefit and fair apportionment, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of this Final Residential Rate Resolution. Adoption of this Resolution shall not affect, in any way, the finality of Resolution No. 2011-098 or the Nonresidential Fire Protection Assessments previously adopted and imposed by Resolution No. 2011-098.

SECTION 6. 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 7. EFFECTIVE DATE. This Final Residential 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 October, 2011, on a motion by Vice Mayor Fisikelli and seconded by Council Member Jablonski.

Nelson	<u>YES</u>
Fisikelli	<u>YES</u>
Breitkreuz	<u>YES</u>
Jablonski	<u>YES</u>
McKay	<u>NO</u>

Ayes	<u>4</u>
Nays	<u>1</u>
Absent	<u>0</u>
Abstaining	<u>0</u>



Jeff Nelson, Mayor

ATTEST:



Erika Gonzalez - Santamaria, CMC, Town Clerk

Approved as to Form and Correctness:



Keith Poliakoff, Town Attorney
ACTIVE: 3528419_1

TOWN OF SOUTHWEST RANCHES, FLORIDA

RESOLUTION NO. 2012 - 001

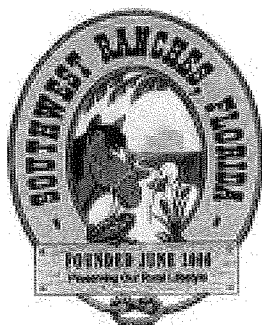
**FIRE PROTECTION ASSESSMENT FINAL RESIDENTIAL RATE
RESOLUTION FOR FISCAL YEAR BEGINNING OCTOBER 1, 2011**

ADOPTED OCTOBER 13, 2011

SOUTHWEST RANCHES, FLORIDA FIRE PROTECTION ASSESSMENT REPORT

SEPTEMBER 12, 2011

(INCORPORATES BCPA DATA AS OF SEPTEMBER 2, 2011)



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ADDENDUM TO

SOUTHWEST RANCHES, FLORIDA FIRE PROTECTION ASSESSMENT REPORT by Willdan Financial Services

Dated September 12, 2011
(incorporating BCPA data as of 9/2/2011)

The results of actions by the Town Council on September 12, 2011 to modify the Fire/Rescue Budget and assessed costs are incorporated into the tables and revised Fire/Rescue Assessment Rates shown below. Any references in the text or other portions of the Fire Protection Assessment Report that reference or are based on numbers in the tables below are hereby amended as needed to conform to these revised tables.

**Table 4 – Fire/Rescue Budget
REVISED PER COUNCIL ACTION 9/12/2011**

Expenditures	FY 2011/12 Estimate	Non-Fire Budget	Fire Budget
		57.70%	42.30%
Contract Service	\$2,520,000	\$1,454,015	\$1,065,985
Davie Fire Rescue			
Volunteer Fire Service	475,000	-	475,000
Fire Station Maintenance	4,000	2,308	1,692
Admin Overhead related to Volunteer	67,682	-	67,682
Admin Overhead related to Contract Service	16,920	9,763	7,157
Total Fire/Rescue	\$3,083,602	\$1,466,087	\$1,617,516
SUB-TOTAL: FIRE RELATED EXPENDITURES			\$1,617,516
<u>Fire Assessment Miscellaneous Expenses</u>			
Assessment Study			24,000
Annual Administration - Prof Serv			-
Publication and Notification Costs			-
Statutory Discount			86,580
County Collection Costs			3,500
Fiscal Year 2011/12 Fire Assessment			\$1,731,596

**Table 7 – Fiscal Year 2011-12 Fire Assessment Budget Allocations
REVISED PER COUNCIL ACTION 9/12/2011**

Budget Allocation		
Property Type	Effort Allocation	Budget Allocation
Residential	62.8912%	\$ 1,089,022
Commercial	15.0283%	260,229
Industrial / Warehouse	9.5818%	165,918
Institutional	6.2499%	108,222
Vacant / Agricultural	6.2488%	108,205
Total	100.00%	\$ 1,731,596

**Table 13 – Fire Assessment Rates for Fiscal Year 2011/12
REVISED PER COUNCIL ACTION 9/12/2011**

Property Category	Assessment Unit Type	Assessment Units	Assessment Rate	Total Revenue
Residential	Rate per Dwelling Unit	2,461	\$442.51	\$1,089,022
Commercial	Rate per Square Foot	326,592	0.80	260,229
Industrial/Warehouse	Rate per Square Foot	125,646	1.32	165,918
Institutional	Rate per Square Foot	510,922	0.21	108,222
Vacant/Agricultural	Rate per Acre	2,173	49.80	108,205

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Introduction

The Town of Southwest Ranches (the Town) provides fire suppression and protection service and first response service to properties throughout the Town. Since its incorporation these services have been provided by the Broward County Sheriff's Office (BSO). Recently, however, the Town has entered into a new contract for the same services with the City of Pembroke Pines, to be effective at 8 AM on September 1, 2011.

Willdan Financial Services has been retained by the Town to calculate the fire assessment rates used to fund fire suppression and protection services, fire facilities and fire related programs for Fiscal Year 2011/12. These assessment rates are designed to ensure that the Town has the ability to fund fire services for the benefit of all properties in the Town, including costs related to salaries, benefits, daily operations, including volunteer compensation, and capital facilities, equipment and apparatus to maintain established national and state fire service mandates.

This Fire Assessment Report (the Report) has been prepared in connection with the levy of non-ad valorem assessments for Fiscal Year 2011/12, which reflect the proportional special benefit properties receive from fire suppression and protection services, facilities, and fire related programs. In accordance with both statutory and case law, costs related to Emergency Medical Services are considered non-fundable because these services do not provide special benefits to properties within the Town. Additionally, costs related to automatic response (automatic aid) are considered a general benefit to the public at large; however, since the Town will contract for the same services as historically provided by the Broward County Sheriff's Office for Delivery of Emergency Medical Fire Protection and Fire Prevention Services (the "Agreement") only incidents occurring within the Town were considered. Therefore, the only expenditures that must be excluded from this updated Fire Assessment are costs associated with Emergency Medical Services.

Fire Assessment Budget

Florida statutory and case law requires that the imposition of a special assessment for fire services may only fund fire protection services and first response services. A fire special assessment may not fund emergency medical services (EMS) since such services do not provide a special benefit to property (Florida Supreme Court opinion in City of North Lauderdale v. SMM Properties). Therefore, call data associated with responses to the Town was obtained from the Florida State Fire Marshal Office from calendar years 2004 through 2009 and examined to determine what portion of BSO's Agreement obligation to the Town is associated with fire related activities. Understanding the services contracted by the Town will not differ between current and future providers, the call data experience is anticipated to remain consistent. In addition to the call data, the Town also provided the last four years of the Town's Fire Budget (Table 1), which was used to project the total budget for Fiscal Year 2011/12.

Table 1

Expenditures	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2009/10 Adopted	FY 2010/11 Estimate
BSO Contract Service	\$ 1,200,000	\$ 3,591,000	\$ 3,462,215	\$ 3,040,000
Davie Fire Rescue	420,865			
Volunteer Fire Service	87,938	93,000	73,000	81,000
Temp BSO Fire Station	-	21,500	11,500	4,000
Admin Overhead	-	-	65,000	65,000
Total Fire/Rescue	\$ 1,708,803	\$ 3,705,500	\$ 3,611,715	\$ 3,190,000

Special Benefit Allocation

The proposed Fiscal Year 2011/12 budget was apportioned between Fire and Non-Fire by analyzing the Town's fire call data as a means to quantify the total effort expended between fire related activities (fire Budget) and non-fire related activities (Non-Fire Budget). The first step in our analysis involved examining the call volume to determine the number of incidents related to fire versus non-fire services, as defined by National Fire Incident Reporting System classifications (Table 2).

Table 2

Incidents	
Fire	300
Non - Fire	567

The incidents attributable to fire and non-fire were then weighted by the respective average time durations for fire and non-fire, yielding the total amount of effort expended for the two different incident types (Effort Factor). The Effort Factor is then used to calculate the Effort Allocation, which equals the ratio of each call type's Effort Factor compared to total effort. The Effort Allocations, identified in Table 3, illustrate the percentage of total effort expended between fire incidents versus non-fire incidents.

Table 3

Incident Type	Calls	Duration	Effort Factor	Effort Allocation
Fire	300	30.33	9,099	42.30%
Non - Fire	567	21.89	12,411	57.70%

The Effort Allocation for fire related calls identified in Table 3 above yields the total percentage of effort that is fire related and considered to specially benefit properties within the Town. The Special Benefit Percentage was then applied to the total Budget to determine what portion of the Budget may be funded through a Fire Assessment.

Fire/Rescue Budget

The Town provided their proposed budget for Fiscal Year 2011/12 equal to approximately \$3.17 million. Applying the Effort Allocation (Special Benefit Percentage) to the Town's Budget generates a total of approximately \$1.68 million in Fire related expenditures that may be funded through the Town's Fire Assessment. *Table 4 shows the budget for Fiscal Year 2011/12, the allocations of the Budget between Non-Fire and Fire, and the proposed amount to fund through the Fire Assessment, including incidental expenses.*

The assessable cost calculations contain the following considerations for the purpose of this Report:

- The line item "Assessment Study" is the reimbursement to the Town for the costs of conducting the special assessment study. These costs are reimbursable through the assessment program and are a one-time cost.
- The line item "Notification Costs" are the costs associated with the first class mailed notices to affected property owners in accordance with the statutory requirements to use the tax bill collection method.
- The line item "Statutory Discount" reflects an offset to address revenue reductions from the discounts for early payment as required by section 129.01, Florida Statutes and potential delinquencies.
- The line item "Collection Costs" reflects the two percent (2%) maximum amount that the Tax Collector may charge to collect the fire assessments on the tax bill.

Table 4

Expenditures	FY 2011/12 Estimate	Non-Fire Budget	Fire Budget
		57.70%	42.30%
Contract Service	\$ 2,520,000	1,454,015	1,065,985
Davie Fire Rescue			
Volunteer Fire Service	581,000	-	581,000
Fire Station Maintenance	4,000	2,308	1,692
Admin Overhead	61,550	35,514	26,036
Dispatch Fee ¹	12,204	9,469	2,735
Total Fire/Rescue	\$ 3,178,754	1,501,306	1,677,448
SUB-TOTAL: FIRE RELATED EXPENDITURES			1,677,448
Fire Assessment Miscellaneous Expenses			
Assessment Study			23,700
Annual Administration - Prof Serv			-
Publication and Notification Costs			8,753
Statutory Discount			91,930
County Collection Costs			36,772
Fiscal Year 2011/12 Fire Assessment			1,838,603

1) charges for dispatch are spread based on the number of fire and non-fire calls in relation to total dispatch calls for the Town

Assessment Analysis

Property Data

The Broward County Property Appraiser provided the current tax roll and property data used to develop the Fiscal Year 2011/12 assessment rates for each property category. Properties within the Town were correlated to the Department of Revenue (DOR) codes as determined by the Broward County Property Appraiser on the ad-valorem tax roll and grouped into fire protection assessment rate categories as part of the analysis in this Report. The property classifications include Commercial, Industrial/Warehouse, Institutional, Residential, and Vacant / Agricultural. In addition to these property classifications, properties including rights of way; lakes and bodies of water; and streets were classified as Exempt parcels because these properties do not benefit from fire suppression services and have been excluded from the calculation of the fire assessment.

Incident Data

The call volume data included information regarding the type of property that was responded to for each incident, as defined by the Florida State Fire Marshal Office. These incident property codes were correlated with the above listed fire assessment classifications. The frequency that each property classification requests the need for fire services and the related effort expended by the BSO provides a direct correlation of the special benefits received by such properties. Hence, the relationship between effort expended and benefit received.

Of the total 300 Southwest Ranches fire related incidents displayed in Table 2, thirty-four (34) incidents could not be assigned to a specific property or parcel due to the lack of property information for that particular incident detail. The remaining fire related incidents were categorized based on their specific property uses. *Only those calls that identified a specific property use were considered in calculating the percentage of calls generated by each property category listed in Table 5 below.*

TABLE 5

Fire Calls By Property Category		
Property Type	Calls	Percent of Calls
Residential	125	46.99%
Commercial	68	25.56%
Industrial / Warehouse	28	10.53%
Institutional	34	12.78%
Vacant / Agricultural	11	4.14%
Total	266	100.00%

Weighting of Incidents

Similar to the Effort Allocation computed between fire and non-fire incidents, the amount of total resources that respond to a particular call and effort expended in past years by the BSO varies depending on the property category. As such, the fire related incidents allocated to each property category above were also weighted by the respective average time durations for fire incidents within each property category, which resulted in the total amount of effort expended for the five different property types (Effort Factor).

Use of this type of methodology is intended to derive a special benefit nexus between different property types. In this sense, calls within each category are "weighted" based upon a comparison with the other categories of calls. These ratios become an expression of total effort expended, as presented in Table 6.

Table 6

Property Type	Calls	Duration	Effort Factor	Effort Allocation
Residential	125	41.14	5,142	62.8912%
Commercial	68	18.07	1,229	15.0283%
Industrial / Warehouse	28	27.98	783	9.5818%
Institutional	34	15.03	511	6.2499%
Vacant / Agricultural	11	46.45	511	6.2488%
Total	266		8,176	100.00%

Demonstration of Special Benefit

The Fire Assessment will not fully fund all Town Fire Rescue related activities for the Town's service area. Fire Assessment revenue will only fund fire protection services and equipment that are property related and assist the Town in meeting its public safety goals. Other revenue sources provide funds needed for emergency medical services, non-fire related costs, and other non-assessed costs. The following rationale supports the finding that the assessment used to fund fire protection and first response services of the Town provide a special benefit to the assessed parcels.

A logical relationship exists between the provision of fire and first response services and the use and enjoyment of improved property by accomplishing the following: (i) maintenance and protection of structures and occupants from fires and resulting property loss; (ii) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (iii) reduction of fire risk through the implementation of a fire assessment revenue stream that is solely dedicated to fire and first response services, and (iv) potentially lowering the cost of fire insurance by the presence of a professional and comprehensive fire control program within the Town.

Method of Assessment

Cost Apportionment

The budget for Fiscal Year 2011/12, identified in Table 4, was used to determine the fire assessment rates to be levied against parcels within each Property Category for Fiscal Year 2011/12. The fire assessment budget was first allocated to each Property Category based on the Effort Allocation presented in Table 6. *Table 7 provides the allocated Fiscal Year 2011/12 fire assessment budget.*

TABLE 7

Budget Allocation		
Property Type	Effort Allocation	Budget Allocation
Residential	62.8912%	\$ 1,156,320
Commercial	15.0283%	276,311
Industrial / Warehouse	9.5818%	176,171
Institutional	6.2499%	114,910
Vacant / Agricultural	6.2488%	114,891
Total	100.00%	\$ 1,838,603

Allocated Budget Apportionment

The budget figures allocated between each Property Category shown in Table 7 are further apportioned to property within each category by dividing the budgeted amount for each Property Category by a denomination that provides a fair and equitable basis for determining each parcel's proportional special benefit within each classification. Residential parcels shall be assessed on a per Dwelling Unit basis; all Commercial, Industrial/Warehouse and Institutional parcels shall be assessed a rate per building square foot; and all Vacant/Agricultural parcels shall be assessed on a per acre basis. *Table 8 provides a summary of the basis on which each Property Category shall be assessed.*

TABLE 8

Assessment Multiplier Per Property Category	
Property Category	Fire Assessment Apportionment
Residential	Dwelling Units
Commercial	Building Square Footage
Industrial / Warehouse	Building Square Footage
Institutional	Building Square Footage
Vacant / Agricultural	Acreage

Residential Property - Apportionment of Allocated Budget

The following support findings that the parcel apportionment for the Residential category is fair and reasonable.

- The size or the value of the residential parcel does not determine the scope of the required fire protection response. The potential demand for fire protection services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire protection services attributable to the residential property use category on a per dwelling unit basis is a fair and reasonable method of parcel apportionment based upon the demand each individual dwelling unit places on the fire services provided as reflected within the historical call data.

Residential Property - Allocated Budget Apportionment Calculation

Based upon the historical demand for fire protection services, the percentages of the Town's total fire protection assessable costs allocated to residential category were calculated. To apportion the amount of special benefit equitably amongst residential properties it is necessary to relate each property's proportional special benefit to the special benefits of all other properties within this category. Therefore, each residential parcel shall be assessed based on total number of dwelling units.

For each single-family residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the dwelling unit rate to compute the fire protection assessment for each specific parcel. Each mobile home within a mobile home park is considered a dwelling unit and is assessed accordingly.

TABLE 9

Residential Property Category	
Property Category	Total Dwelling Units
Residential	2,461

Commercial and Industrial/Warehouse Parcel - Apportionment of Allocated Budget

Commercial and Industrial/Warehouse properties are assessed based on building square footage. This methodology is fair and reasonable based on the following findings:

- Commercial and Industrial/Warehouse properties can drastically vary in size from property to property,
- The demand for fire protection availability directly correlates to the size of the structure,
- Assessment are calculated on a per square foot basis,
- An assessment rate per square foot is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited buildings that create similar demand for the availability of fire protection services.

Commercial and Industrial/Warehouse Property Parcel - Allocated Budget Apportionment Calculation

Based upon the historical demand for fire protection services, property classified as Commercial or Industrial/Warehouse will be responsible for funding a percentage of the Town's total fire protection assessable costs segregated by the Commercial and Industrial/Warehouse categories.

To apportion the amount of special benefit equitably amongst parcels within the Commercial and Industrial/Warehouse Category, it is necessary to relate each property's proportional special benefit to the special benefits of all other properties within this category. The amount of the assessable costs attributable to each property category was divided by the respective total building square footage associated with such property category to determine an assessment rate per square foot. Each parcel's assessment will be computed by multiplying the parcel's building square footage by the applicable assessment rate per square foot for Commercial or Industrial / Warehouse properties. *Table 10 identifies the total number of parcels and total square footage for the Commercial Property and Industrial / Warehouse Property.*

TABLE 10

<u>Commercial and Industrial / Warehouse Property Category</u>	
Property Category	Total Square Footage
Commercial	326,592
Industrial / Warehouse	125,646

Institutional Parcel - Apportionment of Allocated Budget

Institutional properties are assessed based on building square footage. This methodology is fair and reasonable based on the following findings:

- Commercial and Industrial/Warehouse properties can drastically vary in size from property to property,
- The demand for fire protection availability directly correlates to the size of the structure,
- Assessment are calculated on a per square foot basis,
- An assessment rate per square foot is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited buildings that create similar demand for the availability of fire protection services.

Institutional Parcel - Allocated Budget Apportionment Calculation

Based upon the historical demand for fire protection services, the percentages of the Town's total fire protection assessable costs attributable to Institutional properties were calculated. The amount of the assessable costs attributable to property in the Institutional Category was divided by the total building square footage associated with Institutional parcels to determine an assessment rate per square foot. Each parcel's assessment will be computed by multiplying the parcel's building square footage by the assessment rate per square foot for Institutional properties. *Table 11 identifies the total number of parcels and total square footage for the Institutional Property Category.*

TABLE 11

<u>Institutional Property</u>	
Property Category	Total Square Footage
Institutional	510,922

The Town has previously made a policy decision to exempt governmental, ad valorem tax-exempt property and shall fund the proportional assessed costs allocated to such properties from other sources. As such, based on the updated methodology presented herein, the aggregate assessment against governmental, ad valorem tax-exempt parcels within the category of Institutional has been estimated to be \$7,418. The aggregate assessment against churches as institutional properties has been estimated to be \$74,315.

Vacant/Agricultural - Apportionment of Allocated Budget

The following support findings that the parcel apportionment applied in the Vacant/ Agricultural Land Property Category is fair and reasonable.

Apportioning the assessed costs for fire protection services attributable to the Vacant/Agricultural land use category on a per acre basis is a fair and reasonable method of parcel apportionment since the size of the vacant land captures the potential risk of each property when compared to the total acreage within the category.

Vacant/Agricultural Parcel - Allocated Budget Apportionment Calculation

Based upon the historical demand for fire protection services, the percentages of the Town's total fire protection assessable costs attributable to Vacant/Agricultural properties were calculated. The costs attributable to parcels were divided by the number of acres associated with parcels in the Vacant/Agricultural category to compute the fire protection assessment rate per acre.

Each parcel's assessment will be computed by multiplying the parcel's acreage by the assessment rate per acre for Vacant/Agricultural properties. *Table 12 identifies the total number of parcels and total acreage for the Vacant/Agricultural Property Category.*

TABLE 12

<u>Vacant / Agricultural Property</u>	
Property Category	Acreage
Vacant / Agricultural	2,173

There are certain parcels under the category of Vacant/Agricultural Property that are owned by governmental, tax-exempt entities. As such, based on the updated methodology presented herein, the aggregate assessment against governmental, tax-exempt parcels within the category of Vacant/Agricultural has been estimated to be \$29,582.

Mixed Use Property Calculation and Classifications

For residential parcels that contain non-residential buildings, non-residential improvements located on the parcel were treated according to their non-residential property use category and size to compute the parcel's non-residential fire protection assessment. This assessment was then added to the parcel's residential fire protection assessment.

For non-residential parcels that contain a residence, the residential square footage located on the parcel shall be assessed as residential to compute the parcel's residential fire protection assessment. This assessment shall be added to the parcel's non-residential fire protection assessment.

For agricultural parcels that contain a single-family residence or non-residential building, the parcel shall be assessed the appropriate assessment for each building type.

Assessment Rates

Applying the parcel apportionment methodology, fire protection assessment rates were computed for each category of property use in the Town. Based on the assessable costs of providing fire protection services, the number of fire protection calls and total effort calculated to specific property categories, and the number of billing units within the specific property categories, *Table 13 represents the recommended fire assessment rates to be assessed against parcels within each Property Category for Fiscal Year 2011/12.*

TABLE 13
FIRE ASSESSMENT RATES
FISCAL YEAR 2011/12
FIRE ASSESSMENT BUDGET = \$1,838,603

Property Category	Assessment Unit Type	Assessment Units	Assessment Rate	Total Revenue
Residential	Rate per Dwelling Unit	2,461	\$ 469.86	\$ 1,156,320
Commercial	Rate per Square Foot	326,592	0.85	276,311
Industrial/Warehouse	Rate per Square Foot	125,646	1.40	176,110
Institutional ^{1, 2}	Rate per Square Foot	510,922	0.22	114,910
Vacant/Agricultural ³	Rate per Acre	2,173	52.87	114,891
Notes:				
1) The total amount assessed against government owned parcels under the category of Institutional is estimated at \$7,418				
2) The total amount assessed against churches under the category of Institutional is estimated at \$74,315				
3) The total amount assessed against government owned parcels under the category of Vacant/Agricultural is estimated at \$29,582				

APPENDIX B

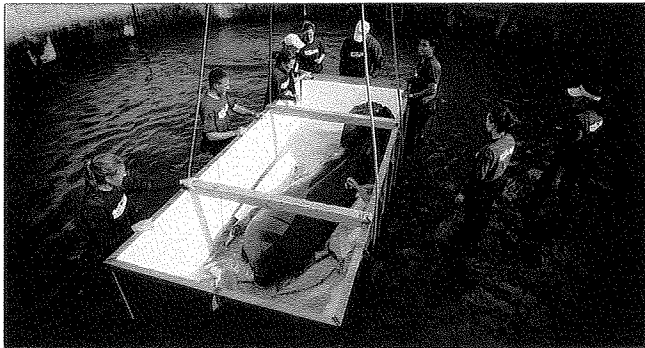
**AFFIDAVIT REGARDING NOTICE MAILED
TO RESIDENTIAL PROPERTY OWNERS**

AFFIDAVIT TO BE INSERTED BY TOWN CLERK

APPENDIX C

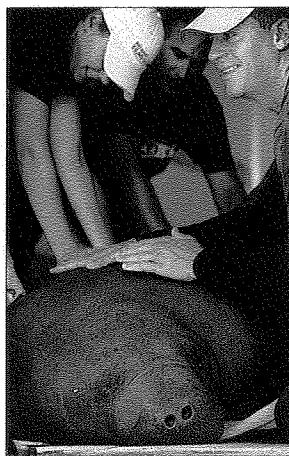
PROOF OF PUBLICATION

MANATEES GO HOME



PHOTOS BY EMILY MICHO/MIAMI HERALD STAFF

Nori, a 1,060-pound manatee, is loaded into a container after successful treatment at the Miami Seaquarium following a boat-propeller strike in July. Nori and her 3-month-old calf, Cappi, were taken Wednesday via refrigerated truck to Captiva, where they were set to be released.



GAMING

State lawmaker visits, likes Genting's casino

State Sen. Rene Garcia said he visited the Genting casino in Malaysia on his own dime to see what would come to Miami.

BY HARRY ELLEN KLAS
HeraldTimes Tallahassee Bureau

State Sen. Rene Garcia spent his summer vacation doing research — at one of the world's largest gambling resorts in Singapore.

"I loved it," said Garcia, a Hialeah Republican and a likely "yes" vote for legislation to bring Las Vegas-style casinos to South Florida.

He spent one week and more than \$6,100 of his own money to make the lengthy trip to Asia in August to experience Genting's flagship casino.

Garcia produced receipts that show he was charged \$4,398 in airfare and \$1,765 for his hotel at Genting's Re-

sorts World at Sentosa, where he stayed Aug. 6-11.

Garcia was one of several business and community leaders invited to visit the company's sprawling theme park and casino resort in the heart of Singapore. Legislators are prohibited by state ethics laws from accepting gifts and trips; civic leaders are not.

Genting said it has given complimentary trips to civic leaders in Miami-Dade, including Jack Lowell, chairman of the Beacon Council, Miami-Dade's economic development arm, and Bernie Navarro, president of the Latin Builders Association.

"The visits are an opportunity to experience first-hand the quality of Genting's properties, as well as the significant economic impacts that Destination Resorts can bring to Florida," said Jessica Hoppe, general

counsel for Resorts World.

The company is one of a handful of major casino operators that are hoping to persuade the Florida Legislature next year to change state law and allow for Las Vegas-style casinos tucked inside sprawling tourist resorts that include retail, convention and entertainment facilities.

In the last six months, Genting has assembled nearly 30 acres of property in downtown Miami and announced plans for a \$3-billion development called Resorts World Miami. Other casino companies are exploring sites in Miami as well.

But their first hurdle is to persuade the Legislature to change state law. Garcia, whose district includes Hialeah Race track, said he believes that bringing Las Vegas-style casinos to South Florida will not hurt existing pari-mutuel operators.

"There's enough room for all of them to co-exist," said Garcia, a vice president for community relations for Dade Medical College. "It's not the same kind of clientele we're used to at Hialeah."

He said he was struck by the inconspicuous presence of the casinos at the Sentosa resort. "I didn't understand the concept before I went," he said. "You could spend three or four days looking for the casino. It's just one small part of it."

Several other casino companies have also invited legislators to tour their facilities in anticipation of the gambling debate.

The Las Vegas Sands, Wynn Resorts, Caesars Palace, MGM and Treasure Island are among the companies that have invited lawmakers to see their facilities in Las Vegas or in other

states.

Senate President Mike Haridopolos hosted a Republican Party fundraiser in Las Vegas in August.

Sen. Ellyn Bogdanoff, a Fort Lauderdale Republican and sponsor of the Senate's casino bill, said she held 10 back-to-back meetings in Las Vegas over the summer with gambling company officials and state regulators.

Rep. Erik Presen, R-Miami, the sponsor of the House's casinos bill, also met with major industry heads in a whirlwind two-day trip.

Meanwhile, Genting is trying to persuade legislators that if they win one of the casino bids to allow them to open a temporary casino as early as next fall in downtown Miami. The company is calling it Phase I of their resort plan, that would follow with four hotels, retail

and restaurant space in three to five years.

But Bogdanoff is not a fan of the idea. "It's circumventing the whole intent of the bill," she said Thursday. "I'm not interested in drafting a bill that favors one particular vendor."

Presen said he would support the idea as long as the winning bidder agreed to complete the larger resort on schedule and replace the \$250 million in expected lost state revenue as a result of violating the gambling compact with the Seminole Tribe.

Bogdanoff and Presen said they expect to release a draft of their proposed legislation next week.

Staff writer Harry Ellen Klas can be reached at mkklas@miamiherald.com and at Twitter at [MaryEllenKlas](https://twitter.com/MaryEllenKlas).

NOTICE OF BUDGET HEARING

The City of Lighthouse Point has tentatively adopted a budget for Fiscal Year 2011/2012.

A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

September 26, 2011

7:30 p.m.

at

City Hall

2200 NE 38th Street

Lighthouse Point, FL 33064

BUDGET SUMMARY CITY OF LIGHTHOUSE POINT, FLORIDA - FISCAL YEAR 2011-2012

***THE PROPOSED OPERATING BUDGET
EXPENDITURES OF THE CITY OF LIGHTHOUSE
POINT ARE 0.2% MORE THAN LAST YEAR'S
TOTAL OPERATING EXPENDITURES.**

General Fund	3,5893				
Voted Fund	0,2709				
ESTIMATED REVENUES					
		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	TOTAL ALL FUNDS
Taxes:					
Ad Valorem Taxes	3,5893	\$ 5,682,769	\$ -	\$ -	\$ 5,682,769
Ad Valorem Taxes	0,2709	-	-	425,750	425,750
Local Option		190,000	-	-	190,000
Utility Services		1,341,050	-	-	1,341,050
Communications Services		675,000	-	-	675,000
Local Business		65,000	-	-	65,000
Permits and Fees		-	-	-	-
Building Permits		404,500	-	-	404,500
Franchise Fees		967,000	-	-	967,000
Intergovernmental Revenue		912,100	-	-	912,100
Charges for Services		308,625	2,581,305	-	2,889,930
Judgments, Fines & Forfeits		58,600	-	-	58,600
Miscellaneous Revenue		-	-	-	-
Interest		35,000	20,400	3,000	58,400
Sales of Surplus Materials		14,000	25,000	-	39,000
Contributions		12,000	-	-	12,000
Special Assessments - Service Charges		568,000	-	-	568,000
TOTAL SOURCES		\$ 11,231,644	\$ 2,626,705	\$ 428,750	\$ 14,287,099
Transfers in		55,000	90,000	9,250	162,250
Capital Lease Proceeds		-	-	-	-
Fund Balances, Reserves, Net Assets		719,136	55,000	25,590	799,726
TOTAL REVENUES, TRANSFERS & BALANCES		\$ 12,005,780	\$ 2,779,705	\$ 463,590	\$ 15,249,075
EXPENDITURES					
General Government Services		\$ 1,255,280	\$ -	\$ -	\$ 1,255,280
Public Safety		8,348,582	-	-	8,348,582
Physical Environment		1,213,834	2,585,400	-	3,799,234
Transportation		39,293	-	-	39,293
Debt Service		190,942	-	463,590	654,532
Culture/Recreation		825,599	158,365	-	983,964
TOTAL EXPENDITURES		\$ 11,877,530	\$ 2,743,765	\$ 463,590	\$ 15,084,885
Transfers Out		134,250	26,000	-	160,250
Fund Balances, Reserves, Net Assets		-	-	-	-
TOTAL APPROPRIATED EXPENDITURES		\$ 12,005,780	\$ 2,779,765	\$ 463,590	\$ 15,249,075
TRANSFERS, RESERVES & BALANCES		\$ -	\$ -	\$ -	\$ -

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS ON RESIDENTIAL DWELING UNITS BY THE TOWN OF SOUTHWEST RANCHES

Notice is hereby given that the Town Council of the Town of Southwest Ranches, Florida will conduct a public hearing to consider imposing non-ad valorem special assessments on residential dwelling units for the provision of fire protection services within the Town of Southwest Ranches for the Fiscal Year beginning October 1, 2011.

The public hearing will be held at 6:00 p.m. on Thursday, October 13, 2011, at the Southwest Ranches/SDO Meeting Chambers, 6591 SW 160 Avenue/Dykes Rd., Southwest Ranches, Florida, 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 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, no later than 5:00 p.m. on the last business day prior to the date of the hearing.

The assessment for each parcel of property will be based upon the total number of residential dwelling units identified on that parcel. The following tables show the highest assessment rate the Town Council could impose for residential dwelling units for FY2011-2012.

Maximum Fire Protection Assessment Rate
per Dwelling Unit for Fiscal Year 2011-2012

Property Category	Maximum Rate per Unit Indicated
Residential	Rate per Dwelling Unit \$ 442.51

Copies of relevant ordinances and resolutions (including the Fire Protection Assessment Ordinance No. 2001-09, Initial Fire Services Assessment Resolution No. 2011-084, Final Fire Services Assessment Resolution No. 2011-098 and information on the Preliminary Assessment Rolls for the Fire Services Assessment for the upcoming fiscal year are available for inspection at the Town Clerk's office located at 6591 SW 160 Avenue/Dykes Rd., Town of Southwest Ranches, Florida.

The residential fire assessments will be collected by bills mailed directly by the Town. If you fail to pay the assessment bill, the Town will have the option to charge interest and penalties and to enforce collection through all legally authorized means. Failure to pay the assessments may result in a loss of title.

If you have any questions, please contact the Town Clerk's office at the Town of Southwest Ranches at (954) 434-0008, Monday through Friday between 8:30 a.m. and 5:00 p.m.

Erika Gonzalez-Santamaria, CMC, Town Clerk

