

RESOLUTION NO. 2025-081

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; PROVIDING PURPOSE AND DEFINITIONS; AMENDING IN PART SECTION 3 OF RESOLUTION 2025-070 BY PROVIDING A NEW DEFINITION; INCORPORATING THE 2025 FIRE ASSESSMENT REPORT ADDENDUM; PROVIDING FOR PROVISION AND FUNDING OF FIRE PROTECTION SERVICES; PROVIDING FOR IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; PROVIDING LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; APPROVING THE FINAL FIRE SERVICES ASSESSMENT RATES AND FINAL ROLL RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN FOR FISCAL YEAR 2025-26; CONFIRMING AN EXEMPTION FOR VETERAN'S WITH SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; PROVIDING FOR EFFECT OF ADOPTION OF RESOLUTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the Town Council desires to reimpose a Fire Services Assessment within the Town using the procedures in the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2025; and

WHEREAS, pursuant to Ordinance 2001-09, the imposition of a Fire Services Assessment for fire services, facilities, and programs for Fiscal Year 2025-26 requires certain processes which the Town has fulfilled; and

WHEREAS, annually, a Preliminary Fire Services Assessment Resolution, describing the method of assessing fire 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 imposition of Fire Assessments; and

WHEREAS, annually, after a public hearing noticed by mail and publication, an Annual Fire Services Assessment Resolution approves the final rates and final roll for the

Fire Assessments and directs submittal of the final roll to the Tax Collector's Office for billing on the annual property tax bills; and

WHEREAS, the Town Council has previously imposed a Fire Assessment, and the imposition of a Fire Assessment for fire services, facilities, and programs each fiscal year continues to be an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property for FY 2025-26; and

WHEREAS, the Town Council, during the Fiscal Year 2013, made an initial policy decision and adopted Resolution 2012-034, regarding legally recognized disabled veterans who live on homesteaded properties titled in their name in the Town, and who have received a Veteran's Service-Connected Total and Permanent Disability ad valorem tax exemption providing them with a 100% exemption for Fire Service Assessments pursuant to a June 23, 2011 unanimous vote and wish to provide for such exemption for the Fiscal Year 2025-26; and

WHEREAS, on July 24, 2025, the Town Council adopted Resolution 2025-070 ("2025 Preliminary Resolution") accepting, concurring with, and approving the methodology and proposed fire service assessment rates; and

WHEREAS, the Town Council of the Town of Southwest Ranches, Florida, desires to reimpose a fire service assessment program within the Town using the tax bill collection method, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Annual Fire Assessment Rate Resolution to impose Fire Assessments for Fiscal Year 2025-26; and

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

Section 1. That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

Section 2. Authority. This resolution is adopted pursuant to the provisions of Ordinance No. 2001-9, the Initial Assessment Resolution (Resolution 2011-084), the Final Assessment Resolution (Resolution 2011-098), and all subsequently adopted Preliminary and Annual Assessment Resolutions, and sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law. This Annual Resolution confirms, modifies, supersedes, and amends, any previous Fire Assessment Resolutions. Where any conflicts occur between this Resolution and any previous Fire Assessment Resolution, this Resolution shall prevail. However, nothing in this Resolution amends or affects the validity of any Fire Protection Assessments adopted and imposed by any previously adopted resolutions. This Annual Resolution modifies and amends the 2025 Preliminary Resolution by approving final assessment

rates, by approving a final assessment roll based on the final assessment rates, and further confirms and modifies the 2025 Preliminary Resolution as may be determined necessary by the Town Council.

Section 3. Purpose and Definitions. This Resolution constitutes the Annual Fire Services Assessment Resolution as defined in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances) and adopts and imposes Fire Assessments as presented in Section 7 for the Fiscal Year beginning October 1, 2025. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and in Resolution No. 2011-084, as may have been amended and supplemented by subsequent resolutions.

Section 3 of Resolution No. 2025-070, amending Section 3 of Resolution No. 2011-084, is hereby further amended to add the following definition:

"2025 Report Addendum" or "Town of Southwest Ranches 2025 Fire Protection Assessment Methodology Report Addendum" means the Addendum to the 2025 Report, attached to the 2025 Preliminary Resolution as Exhibit A, which Addendum provides updated information regarding the budget and calculation of the fire assessment rates adopted and approved by this 2025 Annual Resolution. The 2025 Report Addendum is attached hereto and incorporated within this Resolution as Exhibit A. With the adoption of this 2025 Annual Resolution, the Town Council approves this 2025 Report Addendum to the 2025 Report.

Section 4. Provision and Funding of Fire Protection Services. Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the Town as determined by the Broward County Property Appraiser (BCPA), the Town shall provide fire protection services to such Assessed Property. Proceeds of the Fire Protection Assessments shall be used to fund all or a portion of the costs of the provision of fire protection services to assessed properties within the Town. The remaining costs of providing fire protection services, facilities, and programs shall be funded by lawfully available Town revenues other than Fire Protection Assessment proceeds. Costs related to the provision of Emergency Medical Services (EMS) have not been included in the Fire Protection Assessed Costs and shall be paid for by the Town from other lawfully available funds and shall not be paid out of Fire Assessment revenues.

Section 5. Imposition and Computation of Fire Protection Assessments. Fire Protection Assessments shall be imposed against all Assessed Parcels. Fire Protection Assessments shall be computed in the manner set forth in the 2025 Preliminary Resolution as have been amended, modified and confirmed by this Annual Resolution.

Section 6. Legislative Determination of Special Benefit and Fair Apportionment. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances), the Initial Assessment Resolution (Resolution 2011-084), the Final Resolution (Resolution 2011-098), and in all subsequent Preliminary and Annual Resolutions, are affirmed, amended, modified, and incorporated herein by reference. In addition, it is hereby ratified, confirmed, and declared that the fire protection services to be funded by the Fire Protection Assessments provide special benefit to the Assessed Property and that the Fire Protection Assessed Costs are fairly and reasonably allocated to Assessed Properties. It is hereby ascertained, determined and declared that each parcel of Assessed Property located within the Town will be benefitted by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment adopted and imposed against such parcel by this Annual Resolution.

Section 7. Approval of Final Fire Protection Assessment Rates and Final Fire Protection Assessment Roll.

A. Notice of the proposed Fire Assessments and a public hearing have been provided by mail and by publication. Notice by mail was provided in the annual notice of ad valorem property taxes mailed by the BCPA. The public hearing was held on September 15, 2025, and comments and objections of all interested persons have been heard, in person or virtually as may have been authorized, and considered by the Town Council.

B. The Fire Protection Assessments to be assessed on benefitted parcels are hereby established as follows:

Fiscal Year 2025-26 Final Fire Protection Assessment Rates

Rate Category	Assessment Unit	Final Fire Assessment Rate
"A" Acreage	Per Acre	\$ 79.90
"R" Residential/Other	Per Dwelling Unit	\$ 767.76
Combined Non-residential	Per Sq Ft Bldg Area	\$ 1.0999

C. The above rates of assessment are hereby finally approved. The above Final Fire Assessment Rates shall be used to update and amend the Assessment Roll as needed and are hereby levied and imposed on all parcels of Assessed Property on the Final Assessment Roll. The Final Assessment Roll, as may have

been updated or amended, is hereby adopted and approved. Approval by adoption of this Annual Resolution shall constitute a lien upon the 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.

D. The Mayor, or the Town Manager as the Mayor's designee, shall certify the Final Assessment Roll and Final Assessment Rates to the Broward County Tax Collector no later than September 15, 2025, as required by statute.

Section 8. Recognized Disabled Veterans Exemption. Legally recognized Disabled Veterans, who live on homesteaded properties titled in their name within the Town, who have received a veteran's service-connected total and permanent disability ad valorem tax exemption, shall be exempt from the collection of the Fire Assessment. The Town shall buy down this 100% exemption with lawfully available, non-assessment funds.

Section 9. 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 Assessed Property, 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 Annual Rate Resolution.

Section 10. Application of Assessment Proceeds. Proceeds derived by the Town from the Fire Protection Assessments shall be deposited into the Fire Protection Assessment Fund and used for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

Section 11. Conflict. All resolutions or parts of resolutions in conflict herewith are hereby superseded to the extent of such conflict.

Section 12. 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 16. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Town Council of the Town of Southwest Ranches,

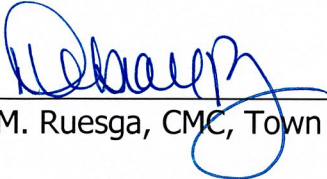
Florida, this 15th day of September, 2025 on a motion by V/M HARTMANN

and seconded by C/M KUCZENSKI.

Breitkreuz	<u>YES</u>
Hartmann	<u>YES</u>
Allbritton	<u>YES</u>
Jablonski	<u>YES</u>
Kuczenski	<u>YES</u>

Ayes	<u>5</u>
Nays	<u>/</u>
Absent	<u>/</u>
Abstaining	<u>/</u>

Attest:

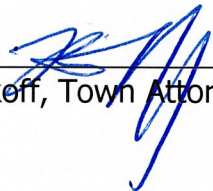


Debra M. Ruesga, CMC, Town Clerk



Steve Breitkreuz, Mayor

Approved as to Form and Correctness:



Keith Poliakov, Town Attorney

1001.068.2025

EXHIBIT A

Town of Southwest Ranches, Florida

FY2025-26 Fire Assessment Methodology Report Addendum

Addendum Prepared by Munilytics, dated August 26, 2025

**(Referred to in 2025 Annual Assessment Resolution
as 2025 Report Addendum)**

Town of Southwest Ranches FY2025-2026 Fire Assessment Update Report

July 17, 2025- Date of Initial Report
Addendum August 26, 2025



Town of Southwest Ranches
FY2025-2026 Fire Assessment Update Report - Addendum
“2025 Update Report- Addendum”

After the initial update report, the Town of Southwest Ranches Town Council directed the Town Manager to reduce the preliminary cost of the FY2025-2026 fire assessment by providing a subsidy of \$250,000 from other legally available funds. As a result of this change and some other minor changes to the proposed budget, the initial report has been amended with this addendum to the fire assessment budget and rates as noted in the following table:

Town of Southwest Ranches
Revised FY 2025/2026 Budget
Fire Assessment

EXHIBIT A

Expenditures	Total FY2025-2026 Proposed	General Fund Portion	Fire Assessment Portion
Direct Expenses:			
Fire Rescue Contractual Service	\$ 4,516,230	\$ 1,979,450	\$ 2,536,780
Operating Expenses	807,740	323,096	\$ 484,644
Government and Acreage Exemptions	-	133,358	\$ -
Capital Outlay	-	-	\$ -
Fire Protection/Control Contingency	175,000	N/A	\$ 175,000
Sub-Total	\$ 5,498,970	\$ 2,435,904	\$ 3,196,424
Other Expenses			
Publication & Notification Costs			1,445
Statutory Discount			133,699
Collections Cost			31,675
Fire Assessment Cost Allocation of Townwide Personnel/Contractual Costs			312,556
Less: FY2025/2026 Council Approved Subsidy			(250,000)
Total Amount Assessed			\$ 3,425,799

Property Category	Assessment Unit Type	% Apportioned	Amount	FY2025/2026 Proposed Rates For Annual Rate Resolution
Combined Non Residential - 1,006,359 SF	Per Sq.Ft. Bldg Area	32.31%	1,106,872	\$ 1.0999
Acreage - 1,775 Acres	Per Acre	4.14%	141,829	\$ 79.90
Residential - 2,812 Units	Per Dwelling Unit	63.02%	2,158,940	\$ 767.76
Government - Exempt - 40,876 SF	Per Sq. Ft./Not Assessed	0.53%	18,158	\$ -
Total		100%	\$ 3,425,799	

**Town of Southwest Ranches
Proposed FY2025-2026
Fire Assessment Worksheet**

EXHIBIT B

Sources:

Fire Administration Department
Volunteer Fire Service Department
Volunteer Fire Fund

Expenditures	Total FY2025-2026 Proposed	General Fund Portion	Fire Assessment Portion	
% Allocation per Consultant Study for FR Contractual Services Only		40.00%	60.00%	*
Direct Expenses:				
Fire Rescue Contractual Service	\$ 4,516,230	\$ 1,979,450	\$ 2,536,780	
Operating Expenses	807,740	\$ 323,096	484,644	
Government & Acreage Exemptions	-	133,358	-	**
Capital Outlay	-	N/A	-	
Fire Protection/Control Contingency	175,000	N/A	175,000	
Sub-Total	\$ 5,498,970	\$ 2,435,904	\$ 3,196,424	

Other Expenses

Publication & Notification Costs	1,445
Statutory Discount	133,699
Collections Cost	31,675
Fire Assessment Cost Allocation of Townwide Personnel Contractual Costs	312,556
Council Approved Subsidy	(250,000)
Total Fire Assessment Expenses	\$ 3,425,799

Based on 2025 Consultant Study

Property Category	Assess Unit Type	% Apportioned	Amount	Proposed Rates FY25/26	Adopted Rates FY24/25	Difference: Increase Decrease
Combined Non-Res: Commercial-321,425SF	Per Sq.Ft. Bldg Area	10.19%	349,090	\$ 1.0999	\$ 0.9812	\$ 0.1187
Combined Non-Res: Institutional-565,934 SF	Per Sq.Ft. Bldg Area	18.17%	622,462	\$ 1.0999	\$ 0.9812	\$ 0.1187
Combined Non-Res: Warehse/Indust-123,000 SF	Per Sq.Ft. Bldg Area	3.95%	135,320	\$ 1.0999	\$ 0.9812	\$ 0.1187
Acreage - 1,775 Acres	Per Acre	4.14%	141,829	\$ 79.90	\$ 86.49	\$ (6.59)
Residential - 2,812 Units	Per Unit	63.02%	2,158,940	\$ 767.76	\$ 758.63	\$ 9.13
Government - Exempt - 40,876 SF (General Fund)	Per Sq.Ft. Bldg Area	0.53%	18,158			
Total		100%	\$ 3,425,799			

* 60% / 40% split applies in most cases

** These amounts are funded thru the General Fund (Fire Protection Assessment Methodology Report)