RESOLUTION NO. 2026-066

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, RELATING TO THE PROVISION OF SOLID WASTE SERVICES, FACILITIES AND PROGRAMS TO RESIDENTIAL PROPERTIES IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FY 2026-2027 COMMENCING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING AUTHORITY FOR SOLID WASTE SERVICES ASSESSMENTS; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FINDINGS; INCORPORATING THE SOLID WASTE SPECIAL ASSESSMENT METHODOLOGY REPORT; PROVIDING FOR A 100% EXEMPTION FOR VETERANS' SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council has adopted a Solid Waste Service Assessment Ordinance, Ordinance Number 2002-8 (the "Ordinance") on final reading at the Town Council meeting of June 24, 2002; and

WHEREAS, the adoption of solid waste assessment rates resulting from the Town Council's policy direction requires the annual adoption of an Initial Assessment Resolution and the annual adoption of a Final Assessment Resolution, as required under the Ordinance as well as under the Uniform Method of Collection provided under Florida Statutes Section 197.3632; and

WHEREAS, the Town Council, during the fiscal year 2018, made an initial policy decision, regarding legally recognized disabled veterans who live on homesteaded properties titled in their name in the Town, and who have received a Disabled Veterans ad valorem tax exemption providing them with a 50% exemption for Solid Waste and Bulk Waste Assessments pursuant to Resolution No. 2017-058 approved on September 13, 2017, and wish to increase such exemption to 100% for the Fiscal Year 2027.

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. 2002-8 as codified and as may have been amended, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 2. Purpose and Definitions. This resolution constitutes the Final Assessment Resolution as defined in the Ordinance (codified as Sections 16-108 through 16-173 in the Town of Southwest Ranches Code of Ordinances, hereinafter "Code"). All capitalized words and terms not otherwise defined herein shall have the meanings set

forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Assessed Parcel" means those parcels with one or more Dwelling Units which are specially benefitted by the provision of solid waste collection and disposal services, and which are subject to the Solid Waste Assessments authorized by this Final Resolution.

"Bulk Waste" means materials including yard trash, white goods, and clean debris, as such terms are defined in §16-108 of the Code, as may be amended, generated from residential activities and those materials generally outlined in §16-19 of the Code as acceptable for bulk trash pickup.

"Commercial Property" or "Non-residential Property" means collectively those Parcels with DOR Codes or Use Codes or Usage indicating more than just single-family residential uses and that have no Dwelling Units present on the parcel. Commercial Property or Non-residential Property, for the purposes of this Resolution, includes commercial, institutional, industrial/warehouse, vacant/agricultural and all other uses, except for Residential Property as defined in this Final Resolution. As Non-residential Properties are billed directly for services by the Town's Solid Waste Provider, such parcels are not subject to the Assessments authorized by this Final Resolution.

"DOR Code" means a property land use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Parcels within the Town. Additionally, the Broward County Property Appraiser assigns property Use Codes to parcels and structures. DOR Codes and associated Use Code descriptions are used in the development of the Solid Waste Assessments set forth in this Resolution and in preparation of the Assessment Roll. Where the use of a parcel indicates a use or combination of usage different from the DOR Code assigned to the parcel, the Town has the authority to impose a rate or combination of rates based on the use regardless of the DOR Code assigned to the parcel.

"**Dwelling Unit**", as it relates to the Solid Waste Assessment which may differ from the definition contained within the Town's Land Development Code, means (1) a building, or portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes or the like for residential purposes. A mobile home is an individual Dwelling Unit. For purposes of this Resolution and imposition of the Solid Waste Assessment, a Dwelling Unit, as defined herein, may be located on parcels other than residential property under the Town's zoning and development regulations.

"Estimated Solid Waste Assessment Rate Schedule" means that rate schedule as specified in the Report set forth in Exhibit "A", attached hereto and incorporated herein by reference, specifying the Solid Waste Assessed Costs and the estimated Solid Waste Assessments.

"Household Waste" means and includes garbage, rubbish, and recovered materials, as those terms are defined in §16-108 of the Code, as may be amended, and recyclable materials as defined in §16-24 of the Code, as may be amended, generated from residential activities and excluding Bulk Waste.

"Report" or **"Town of Southwest Ranches Solid Waste Assessment Report"** means the report detailing the development of the Solid Waste Assessment Rates by New Community Strategies amended and revised per Council action dated September 12, 2011.

"Residential Property" means those Assessed Parcels with a DOR Code number on the following list or range: 1 - 9, 63 used as residential, 66 - 69 used as residential, 71 used as residential, or otherwise designated as residential property under the DOR Codes and Use Codes as determined by the Broward County Property Appraiser, in conjunction with the Town's Solid Waste Assessment Study. Residential Property includes single family/duplex as well as single family developed property with multiple dwelling units. Residential Property, for purposes of this Resolution and imposition of Solid Waste Assessments, shall include all parcels with one or more Dwelling Units present on the parcel regardless of the DOR Code number or Use Code assigned to the parcel as determined by the Broward County Property Appraiser in conjunction with the Town's Solid Waste Assessment Study. All Residential Property shall be assessed based on the number of Dwelling Units for Household Waste and based on parcel size for Bulk Waste according to the rate schedule in the Report, by New Community Strategies amended and revised per Council action dated September 12, 2011, and as may be modified in the Final Resolution adopted herein. Combination Commercial or Non-residential uses with single family residential uses are subject to the assessments authorized by this Final resolution; in addition, they shall be billed directly for services by the Town's Solid Waste provider.

"Vacant/Agricultural Property" means those Assessed Parcels designated as vacant or agricultural in the Property Appraiser's Database and that have no dwelling units on the parcel. For purposes of this Resolution, Vacant/Agricultural Property is treated as Commercial or Non-residential Property. As such, Commercial or Non-residential Properties shall be billed directly for services by the Town's Solid Waste Provider.

Section 3. Provision and Funding of Solid Waste Services. Upon the imposition of a Solid Waste Assessment for solid waste collection and disposal services, facilities, or programs against Assessed Property located within the Town, solid waste

collection and disposal services shall be provided to such Assessed Property. It is the Town's intent to fully fund residential solid waste services, facilities, or programs from proceeds of the Solid Waste Assessments.

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 solid waste services, facilities, and programs in an amount not less than the Solid Waste Assessment imposed against such parcel, computed in the manner set forth in this Final Assessment Resolution.

Section 4. Imposition and Computation of Solid Waste Assessments. Solid Waste Assessments shall be imposed against all Assessed Parcels according to the applicable property size rate classification as determined by the Broward County Property Appraiser in conjunction with the Town's Solid Waste Assessment Study. Solid Waste Assessments shall be computed and imposed in the manner set forth in this Final Assessment Resolution, more specifically as presented in the Report by New Community Strategies amended and revised per Council action dated September 12, 2011.

Section 5. Legislative Determination of Special Benefit and Fair Apportionment. It is hereby ascertained, determined, and declared that the solid waste services to be funded by the Solid Waste Assessments provide special benefit to the Assessed Property based upon the following legislative determinations.

Upon the adoption of this Initial Assessment Resolution determining the Solid Waste Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Sections 16-109 and 16-110 of the Code are hereby ratified and confirmed.

It is fair and reasonable to use the DOR Codes, Use Codes, number of Dwelling Units, and parcel size data maintained by the Broward County Property Appraiser in the apportionment methodology because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and acreage for property within the Town, and (2) the Tax Roll database employing the use of such property use codes is maintained by the Broward County Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

Where data available from the Broward County Property Appraiser was insufficient, the Town has verified and/or supplemented such data as needed for use in the determination of the Cost Apportionment and the Parcel Apportionment. It is fair and reasonable to use such additional data provided by the Town because such data provides a more accurate and complete record of property use and the structures on property.

Apportioning Solid Waste Assessed Costs among residential property based upon studies of demand for service and waste generation quantities by type of waste stream and by service areas within the Town is fair and reasonable and proportional to the special benefit received.

The value of Residential Property does not determine the scope of the required solid waste collection and disposal services. The Town has determined that the special benefit to Assessed Parcels and the demand for solid waste services varies by the type of waste stream. Household Waste has been determined to relate primarily to the number of Dwelling Units on Assessed Parcels. Bulk Waste has been determined to relate primarily to the size of the parcel. Based upon studies conducted for the Town, the relative potential demand for solid waste services to residential properties is driven by the number of dwelling units for Household Waste and the size of the assessed parcel for Bulk Waste.

A Solid Waste Services Assessment Report (SWSAR) by New Community Strategies amended and revised per Council action dated September 12, 2011, analyzed waste generation by type of waste and incorporates findings of several studies of waste generation in the Town. Based on such studies, it has been determined that a large portion of the Town's waste stream results from Bulk Waste, which primarily consists of vegetative debris. Given the high rate of Bulk Waste generation in the Town, it is fair and reasonable to separately analyze the costs of and demand for solid waste services by the following types of waste: Household Waste and Bulk Waste.

Household Waste is generated relatively consistently on a per dwelling unit basis. Therefore, it is fair and reasonable to assess for costs related to Household Waste based on the number of Dwelling Units on each Assessed Parcel. Such per dwelling unit rates for Household Waste are fair and reasonable and do not exceed the special benefit to Assessed Parcels.

Bulk Waste, including but not limited to vegetative debris and livestock waste, generation rates are generally proportionate to the size of the parcel. Waste generation studies have concluded that areas of the Town with larger lots generate substantially greater tonnage of Bulk Waste per parcel than areas of the Town with smaller parcels.

It is fair and reasonable to create assessment rate classes for Bulk Waste based on lot square footage ranges identified through analysis of solid waste generation and collection studies performed for the Town. It is fair and reasonable to allocate Bulk Waste assessed costs to each rate class in a manner that increases the share of costs on the assessed parcel as the parcel size increases. Therefore, the proposed Bulk Waste services assessment rates presented in the SWSAR Report are fair and reasonable and do not exceed the special benefit to Assessed Parcels.

Section 6. Determination of Solid Waste Assessed Costs; Establishment of Final Solid Waste Assessment Rates. The Solid Waste Assessed Costs to be

assessed and apportioned among benefitted parcels for Fiscal Year 2026-2027 commencing October 1, 2026, and ending on September 30, 2027, are the amount determined in the Solid Waste Assessment worksheet, attached as Exhibit "A" to this Resolution. The approval of the Estimated Solid Waste Assessment Rate Schedule by the adoption of this Final Assessment Resolution determines the amount of the Solid Waste Assessed Costs.

A. The estimated Solid Waste Assessments specified in the Estimated Solid Waste Assessment Rate worksheet are hereby established to fund the specified Solid Waste Assessed Costs determined to be assessed in Fiscal Year 2026-2027 commencing on October 1, 2026, and ending on September 30, 2027.

B. The estimated Solid Waste Assessments established in this Final Assessment Resolution for Fiscal Year 2026-2027 shall be the estimated assessment rates applied by the Town Administrator or Town Financial Administrator in the preparation of the Final Assessment Roll for the Fiscal Year commencing October 1, 2026, and ending on September 30, 2027, as provided in Section 7 of this Final Assessment Resolution.

Section 7. Final Assessment Roll. The Town Administrator or Town Financial Administrator is hereby directed to prepare, or cause to be prepared, a Final Assessment Roll for the Fiscal Year commencing October 1, 2026, and ending on September 30, 2027, in the manner provided in the Code. The Assessment Roll shall include all Residential Assessed Parcels within the Assessment Rate Categories. The Town Administrator or Town Financial Administrator shall apportion the estimated Solid Waste Assessed Cost to be recovered through Solid Waste Assessments in the manner set forth in this Final Assessment Resolution and the Report.

A. A copy of this Final Assessment Resolution, documentation related to the estimated amount of the Solid Waste Assessed Cost to be recovered through the imposition of Solid Waste Assessments, and the preliminary 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 preliminary Assessment Roll be in printed form if the amount of the Solid Waste Assessment for each parcel of property can be determined by the use of a computer terminal available to Town staff.

B. It is hereby ascertained, determined, and declared that the method of determining the Solid Waste Assessments for residential solid waste services as set forth in this Final Assessment Resolution and the SWSAR report is represented in Exhibit "A" and is a fair and reasonable method of apportioning the Solid Waste Assessed Cost among parcels of Assessed Property located within the Town.

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 veterans' service-connected, total, and permanent disability ad valorem tax exemption, shall be fully exempt from the collection of the solid and bulk waste assessment. The Town shall buy down this 100% exemption with non-assessment funds.

Section 9. Confirming a Final Public Hearing. The Town Council hereby confirms that a final public hearing was held at 6:00 p.m. on September 14, 2026, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, 33330, at which time the Town Council received and considered comments on the Solid Waste Service Assessments from the public and affected property owners. Accordingly, the Town Council, at the final public hearing, considered the imposition of a Non-Ad Valorem Solid Waste Services Assessment and collection of such assessments on the same bill as ad valorem taxes by adoption of this Final Assessment Resolution.

Section 10. Notice By Publication. The Town Council confirms that a notice of the public hearing authorized by Section 9 hereof in the manner and time provided in Section 12-53 of the Code was requested to be published on or prior to Saturday, August 22, 2026.

Section 11. Notice By Mail. The Town Council confirms, in the event circumstances described in the Ordinance so require that the Town through the Broward County Property Appraiser has provided notice by mail to the Owner of each parcel of Assessed Property. Notices were mailed on or prior to August 24, 2026. The notices are in compliance with the provisions of section 200.069(10)(a), Florida Statutes, and are consistent with the requirements of the Uniform Assessment Collection Act and the Ordinance.

Section 12. Severability. If any word, phrase, clause, sentence, or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this Resolution.

Section 13. Application of Assessment Proceeds. Proceeds derived by the Town from the Solid Waste Assessments shall be deposited into the Solid Waste Assessment Fund and used for the provision of solid waste services, facilities, programs, and related emergencies. In the event there is any change in net position remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund solid waste services, facilities, programs, and related emergencies.

Section 14. Conflicts. All Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of the conflict.

Section 15. 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 14th day of September 2026, on a motion by Chm Hartmann and seconded by Chm Kuczenski.

Breitkreuz	Yes	Ayes	5
Jablonski	Yes	Nays	0
Allbritton	Yes	Absent	0
Hartmann	Yes		
Kuczenski	Yes		

Steve Breitkreuz, Mayor

ATTEST:

Debra Ruesga, Town Clerk

Approved as to Form and Correctness:

Keith Poliakoff, J.D., Town Attorney
1001.2026.089

Town of Southwest Ranches
Proposed FY 2026/2027
Solid Waste Assessment Worksheet

Sources:
Waste Management
Broward County Property Appraiser
Munilytics Consultant Study

Description	Solid Waste & Recycling	Bulk Waste	Total Proposed FY26/27
% Allocation Direct Expenses Only	44.55%	55.45%	
Direct Expenses:			
Solid Waste - Collection	$ 876,034	$ -	$ 876,034
Solid Waste - Disposal	$ 317,254	$ -	$ 317,254
Bulk Waste - Collection		$ 1,161,262	$ 1,161,262
Bulk Waste - Disposal		$ 723,245	$ 723,245
Recyclables - Collection	$ 252,535		$ 252,535
Recyclables - Processing	$ 68,388		$ 68,388
Sub-Total Cost of Service	$ 1,514,210	$ 1,884,506	$ 3,398,717
Other Expenses			
Statutory Discount			$ 125,753
Collections Cost and Other			$ 16,994
Townwide Personnel\Contractual Costs			$ 385,857
Town Council approved subsidy			$ (100,000)
Total Solid Waste Assessment Expenses			$ 3,827,320

Based On Consultant Study

Track	Assessment Range Lot Sq Ft. Sq. Ft Lot Range	Number of Units in Range	Solid Waste Cost Per Unit	Number of Units in Range (Bulk)	Bulk Waste Cost Per Unit	Total Proposed Rates FY26/27	Total Adopted Rates FY25/26	Difference: (Decrease)/ Increase)
A	0 - 41,200	437	$ 611.39	400	$ 539.58	$ 1,150.97	$ 1,073.55	$ 77.42
B	41,201 - 46,999	444	$ 611.39	455	$ 637.29	$ 1,248.68	$ 1,077.19	$ 171.49
C	47,000 - 62,999	406	$ 611.39	406	$ 813.09	$ 1,424.48	$ 1,275.15	$ 149.33
D	63,000 - 95,999	442	$ 611.39	456	$ 853.56	$ 1,464.95	$ 1,282.52	$ 182.43
E	96,000 - 106,999	433	$ 611.39	445	$ 980.22	$ 1,591.61	$ 1,394.65	$ 196.96
F	107,000 - >107,000	431	$ 611.39	431	$ 1,094.18	$ 1,705.57	$ 1,596.75	$ 108.82

SunSentinel
MEDIA GROUP

Sold To:
Town of Southwest Ranches - 105753
13400 Griffin Rd
Fort Lauderdale, FL 33330-2628

Bill To:
Town of Southwest Ranches - 105753
13400 Griffin Rd
Fort Lauderdale, FL 33330-2628

Published Daily
Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida
County Of Orange

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of FIRE/WASTE ASSESSMENTS
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on 22 Aug 2026
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Signature of Affiant

Sworn to and subscribed before me this: 22 Aug 2026.

Signature of Notary Public

Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ( )

120563

SunSentinel
MEDIA GROUP

NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION AND SOLID WASTE SPECIAL ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Southwest Ranches, Florida will conduct a public hearing to consider imposing a fire protection special assessment for the provision of fire protection services, and for solid waste services special assessments within the Town of Southwest Ranches for Fiscal Year 2027, commencing on October 1, 2026.

The hearing will be held at **6:00 p.m. on Monday, September 14, 2026**, at the Southwest Ranches Council Chambers, 13400 Griffin Road, 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 each parcel's classification and the total number of billing units attributed to that parcel. The following tables show the highest assessment rates the Town Council could impose on the tax bill for FY 2026-2027.

Maximum Proposed Fire Assessment Rates for Fiscal Year 2026-2027

Property Category	Maximum Proposed Rate Per Unit Indicated	
Residential	Rate per Dwelling Unit	$844.67
Non-Residential		
Combined Non-Residential Acreage	Rate per Square Foot Building Area Rate per Acre	$01.1934 $90.77

Maximum Proposed Solid Waste Assessment Rates for Fiscal Year 2026-2027

Total Solid Waste Assessment per Parcel will equal the Bulk Waste Assessment Component calculated per residential parcel plus the Household Waste Assessment Component per Dwelling Unit on each residential parcel.

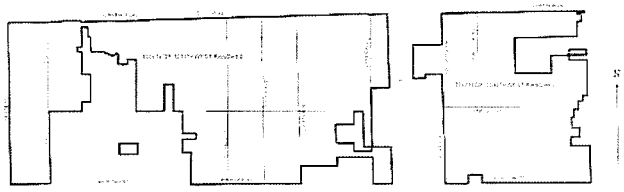
Bulk Waste Assessment Component	
Rate Class (based on parcel size)	Rate per Residential Parcel
A: less than or equal to 41,200 sq. ft.	$539.58
B: 41,201 – 46,999 sq. ft.	$637.29
C: 47,000 – 62,999 sq. ft.	$813.09
D: 63,000 – 95,999 sq. ft.	$853.56
E: 96,000 - 106,999 sq. ft.	$980.22
F: 107,000 sq. ft. and larger	$1,094.18
Household Waste Assessment Component	
	Rate per Dwelling Unit
	$611.39

Copies of relevant ordinances and resolutions (including the Fire Protection Assessment Ordinance No. 2001-09, Preliminary Fire Services Assessment Resolution No. 2026-056; Solid Waste Assessment Ordinance No. 2002-08 and Preliminary Solid Waste Assessment Resolution No. 2026-057) and the Preliminary Assessment Rolls for the Fire Services Assessment and the Solid Waste Assessment for the upcoming fiscal year are available for inspection at the Town Clerk's office located in Town Hall, 13400 Griffin Road, Town of Southwest Ranches, Florida.

The fire and solid waste assessments will be collected on the ad valorem property tax bill which will be mailed in November 2026 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 of Southwest Ranches at (954) 434-0008, Monday through Friday between 8:30 a.m. and 5:00 p.m.

Debra Ruesga, Town Clerk



120563