### **RESOLUTION NO. 2014 - 060**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE FINAL **SERVICES** ASSESSMENT RELATING PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FISCAL YEAR 2014-2015 COMMENCING **PROVIDING** 2014; **PURPOSE OCTOBER** 1, **DEFINITIONS: PROVIDING FOR THE IMPOSITION AND** COMPUTATION OF FIRE PROTECTION ASSESSMENTS; INCORPORATING THE FIRE PROTECTION ASSESSMENT REPORT; PROVIDING FOR LEGISLATIVE DETERMINATION OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; ESTABLISHING THE RATE OF ASSESSMENT; DIRECTING THE PREPARATION OF A FINAL ASSESSMENT ROLL; PROVIDING FOR A DISABLED VETERANS EXEMPTION: AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN **EFFECTIVE DATE.** 

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

**WHEREAS**, pursuant to Ordinance 2001-09, the re-imposition of a Fire Services Assessment for fire services, facilities, and programs for Fiscal Year 2014-2015 requires certain processes such as the preparation of the Preliminary Fire Services Assessment Roll; 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 re-imposition of Fire Assessments; and

**WHEREAS**, the Town Council imposed a Fire Assessment for the previous fiscal year (FY 2013-2014), and the re-imposition of a Fire Assessment for fire services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property; and

**WHEREAS,** the Town Council, during the Fiscal Year 2012-2013, made a 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 Disabled Veterans ad valorem tax exemption

providing them with a 100% exemption for Fire Service Assessments and wish to provide for such exemption for the Fiscal Year 2014-2015.

**WHEREAS**, the Town Council of the Town of Southwest Ranches, Florida, desires to re-impose a fire service assessment program within the Town using the tax bill collection method for the Fiscal Year beginning on October 1, 2014, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Annual Rate Resolution so that the Town may reimpose Fire Assessments for Fiscal Year 2014-2015.

# 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 final resolution is adopted pursuant to the provisions of Ordinance No. 2001-9, the Preliminary Assessment Resolutions (Resolution 2014-045), and sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**Section 3. Purpose and Definitions.** This Resolution constitutes the Final 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), which re-imposes Fire Assessments for the Fiscal Year beginning October 1, 2014. 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:

**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) in conjunction with the Town's Fire Assessment Study, the Town shall provide fire protection services to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. 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.

A. 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 imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

Section 5. Imposition and Computation of Fire Protection Assessments. Fire Protection Assessments shall be imposed against all Assessed Parcels within the Assessment Property Categories as determined by the Broward County Property Appraiser in conjunction with the Town's Fire Assessment Study. Fire Protection Assessments shall be computed in the manner set forth in this Final Assessment Resolution, more specifically as presented in Attachment "A" which utilizes the Assessment methodology in the Fire Assessment (Willdan) Report dated September 12, 2011 and approved by Council on September 12, 2011. Where the use of a building or buildings on a parcel indicates a use different from the DOR Code assigned to the parcel, the Town and the BCPA has the authority to impose the appropriate rate based on the use of the building or buildings regardless of the DOR Code assigned to the parcel. Where multiple buildings on a parcel have different uses, the Town and the BCPA shall impose the appropriate rate based on the use of each individual building. The Fire Protection Assessment imposed on the parcel shall be the total of the Fire Protection Assessments calculated for all buildings on the parcel, excluding for barns on Residential Property with an assessed Dwelling Unit or noncommercial barns on Vacant/Agricultural Property.

<u>Section 6.</u> Legislative Determination of Special Benefit and Fair Apportionment. The legislative determinations of special benefit and fair apportionment embodied in the Initial Assessment Resolution and Final Assessment Resolution are affirmed and incorporated herein by reference.

## <u>Section 7</u>. Determination of Fire Protection Assessment costs; Establishment of Final Fire Protection Assessment Rates.

- A. The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for Fiscal Year 2014-2015, is the amount determined in the Estimated Fire Protection Assessment Rate Schedule as described in the, attached as Attachment "A". The approval of the Final Fire Protection Assessment Rate Schedules by the adoption of this Final Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder, if any, of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available Town revenue other than Fire Protection Assessment proceeds.
- B. The estimated Fire Protection Assessments specified in the Preliminary Fire Protection Assessment Rate Schedules as described in the Report are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in Fiscal Year 2014-2015 commencing on October 1, 2014.
- C. The estimated Fire Protection Assessments established in this Final Assessment Resolution for Fiscal Year 2014-2015 shall be the proposed

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, 2014, as provided in Section 7 of this Final Assessment Resolution.

#### Section 8. Final Assessment Roll.

- A. 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, 2014, in the manner provided in the Code. The Assessment Roll shall include all Assessed Parcels within the Property Use Categories. The Town Administrator or Town Financial Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Final Assessment Resolution and the Report.
- B. A copy of this Final Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the Final 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 Final Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to Town staff.
- C. It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Final Assessment Resolution and the attached as Attachment "A" is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Town as determined by the Broward County Property Appraiser in conjunction with the Town's Fire Assessment Study.

<u>Section 9.</u> Recognized Disabled Veterans Exemption. Legally recognized Disabled Veterans, who live on homesteaded properties titled in their name within the Town, who have received a disabled veteran's ad valorem tax exemption from the BCPA, shall be exempt from the collection of the Fire Assessment. The Town shall buy down this 100% exemption with non-assessment funds.

**Section 10. Confirmation of Public Hearing.** The Town Council hereby confirms that a public hearing was held at 6:00 p.m. on September 15, 2014, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Florida, 33330, at which time the Town Council received and considered comments on Fire Assessments from the public and affected property owners and considered imposing Fire Assessments for the Fiscal Year beginning October 1, 2014, and collecting such assessments on the same bill as ad valorem taxes.

Section 11. Notice by Publication. The Town Council confirms that a notice of the September 15, 2014, public hearing for the Final Rate Resolution has been published in the manner and time provided in the Ordinance. The published notice is attached hereto as Attachment B.

Section 12. 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 no later than Saturday, August 23, 2014. 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 13. 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 14. Application of Assessment Proceeds. Proceeds derived by the Town from the Fire Protection Assessments shall be deposited into the Fire Protection Assessment Account 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 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 15th day of September, 2014, on a motion by Multiple Building

Nelson

Jablonski **Breitkreuz** 

Fisikelli McKay

Ayes

Nays

**Absent** 

[Signatures on Following Page]

	Selllh
	Jeff Nelson, Mayor
ATTEST:	
pund Munt	
Russell Muñiz, MMC, Town Clerk	J

Keith Poliakoff, J.D. Jown Attorney

Approved as to Form and Correctness:

111864765.1

## Town of Southwest Ranches Proposed FY 2014/2015

# Fire Assessment Worksheet (Revised as of 9/15/2014)

ATTACHMENT A

#### Sources:

Fire Administration Department Volunteer Fire Service Department Volunteer Fire Fund

Expenditures		Total FY 2014-2015 Proposed	General Fund Portion		A	Fire Assessment Portion	
% Allocation per Consultant Study for FR Contractual Services Only				57.70%		42.30%	
Direct Expenses:							
Fire Rescue Contractual Service	\$	2,582,860	\$	1,490,310	\$	1,092,550	
Personnel Expenses		68,630		N/A		68,630	
Operating Expenses		357,092		N/A		357,092	
Non-Operating Debt		18,122		N/A		18,122	
Capital Outlay		84,537		N/A		84,537	
Sub-Total	\$	3,111,241	\$	1,490,310	\$	1,620,931	
Other Expenses							
Publication & Notification Costs						5,000	
Statutory Discount						82,917	
Collections Cost						32,419	
Fire Assessment Cost Allocation of Personnel\Contractual Costs	Τον	wnwide				148,891	
<b>Total Fire Assessment Expenses</b>					\$	1,890,158	

## **Based On Consultant Study**

Property Category	Assess Unit Type	% Effort Allocation	Amount	Total Proposed Rates FY 14/15	Total Assessed Rates FY 13/14	Difference Increase
Residential - 2506 Units	Per Dwelling Unit	62.8912%	1,188,743	474.36	472.14	2.22
Commercial - 331,260 SF	Per Sq.Ft. Bldg Area	15.0283%	284,059	0.86	0.84	0.02
Indust/Warehouse - 117,957 SF	Per Sq.Ft. Bldg Area	9.5818%	181,111	1.54	1.54	0.00
Institutional - 476,249 SF	Per Sq.Ft. Bldg Area	6.2499%	118,133	0.25	0.23	0.02
Vacant/Agricultural - 1,487 Acre	Per Acre	6.2488%	118,112	79.43	75.33	4.10
Total	-	100% \$	1,890,158			

# 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 2015, commencing on October 1, 2014.

The hearing will be held at **6:00 p.m. on Monday, September 15, 2014**, 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 for FY 2014-2015.

#### Maximum Fire Assessment Rates for Fiscal Year 2014-2015

Property Category	Maximum Rate Per Unit Inc	dicated	
Residential	Rate per Dwelling Unit	\$	493.58
Nonresidential			
Commercial	Rate per Square Foot Building Area	\$	0.89
Industrial/Warehouse	Rate per Square Foot Building Area	\$	1.60
Institutional	Rate per Square Foot Building Area	\$	0.26
Vacant/Agricultural	Rate per Acre	\$	82.65

#### Maximum Solid Waste Assessment Rates for Fiscal Year 2014-2015

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	Rate per Residential Parcel			
(based on parcel size)				
A : less than or equal to 41,200 sq. ft.	\$ 102,15			
B: 41,201 - 46,999 sq. ft.	\$ 120.77			
C: 47,000 - 62,999 sq. ft.	\$ 145.19			
D: 63,000 - 95,999 sq. ft.	\$ 157.92			
E: 96,000 - 106,999 sq. ft.	\$ 183.42			
F: 107,000 sq. ft, and larger	\$ 215.06			
Household Waste Asse	essment Component			
	Rate per Dwelling Unit			
	\$ 285.15			

Copies of relevant ordinances and resolutions (including the Fire Protection Assessment Ordinance No. 2001-09, Preliminary Fire Services Assessment Resolution No. 2014-045, Solid Waste Assessment Ordinance No. 2002-08 and Preliminary Solid Waste Assessment Resolution No. 2014-044) 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 2014 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.

