

**RESOLUTION NO. 2018-070**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE FINAL FIRE SERVICES ASSESSMENT RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FISCAL YEAR 2018-2019 COMMENCING OCTOBER 1, 2018; PROVIDING PURPOSE AND 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 AN EXEMPTION FOR VETERANS SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; 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 2018-2019 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 2017-2018), 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 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 Disabled Veterans 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 2019.

**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, 2018, 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 re-impose Fire Assessments for Fiscal Year 2019.

**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 2015-062), 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, 2018. 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:

**"Dwelling Unit"**, as it relates to this Fire 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 Fire Assessment, a Dwelling Unit, as defined herein, may be located on parcels other than residential property under the Town's zoning and development regulations.

**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 Exhibit "A" - Total Revised Proposed Rates FY 18/19 column 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 non-commercial barns on Vacant/Agricultural Property.

**Section 6. 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. Notwithstanding the aforementioned, the Town specifically recognizes the modifications made to Section 170.01 (4) Florida Statutes, and will not levy a special assessment for the provision of fire protection services on lands classified as agricultural lands under s. 193.461 unless the land contains a residential

dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$10,000. Such special assessments must be based solely on the special benefit accruing to that portion of the land consisting of the residential dwelling and curtilage, and qualifying nonresidential farm buildings. As used in this subsection, the term "agricultural pole barn" means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress.

**Section 7. 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 2018-2019, is the amount determined in the Estimated Fire Protection Assessment Rate Schedule as described in the, attached as Exhibit "A" - Total Revised Proposed Rates FY 18/19 column. 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 2018-2019 commencing on October 1, 2018.

C. The estimated Fire Protection Assessments established in this Final Assessment Resolution for Fiscal Year 2018-2019 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, 2018, 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, 2018, 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 Exhibit "A" - Total Revised Proposed Rates FY 18/19 column 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.

**Section 9. 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 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 12, 2018, 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, 2018, 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 public hearing authorized by Section 10 hereof in the manner and time provided in Section 12-53 of the Code was published no later than August 23, 2018.

**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 Wednesday, August 24, 2018. 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 Restricted General Fund Fire Protection/Control Assessment Fund Balance Account and used for the provision of fire protection/control services, facilities, and programs. In the event there is any Fire Protection/Control Assessment fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection/control services, facilities, programs or related emergencies/disaster declarations.

**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 12<sup>th</sup> day of September, 2018, on a motion by

Cyr Breithaupt and seconded by V/M Fisikelli.

McKay  
Fisikelli  
Breitkreuz  
Jablonski  
Schroeder

[Handwritten initials]  
[Handwritten initials]  
[Handwritten initials]  
[Handwritten initials]  
[Handwritten initials]

Ayes 5  
Nays 0  
Absent 0

[Handwritten signature: Doug McKay]  
Doug McKay Mayor

ATTEST:

[Handwritten signature: Russell Muñiz]  
Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

[Handwritten signature: Keith Poliakoff]  
Keith Poliakoff, J.D. Town Attorney

**Town of Southwest Ranches  
Revised Proposed FY 2018/2019  
Fire Assessment Worksheet**

**EXHIBIT A**

**Sources:**

Fire Administration Department  
Volunteer Fire Service Department  
Volunteer Fire Fund

<b>Expenditures</b>	<b>Total FY 2018-2019 Revised Proposed</b>	<b>General Fund Portion</b>	<b>Fire Assessment Portion</b>
% Allocation per Consultant Study for FR Contractual Services Only		57.70%	42.30%

**Direct Expenses:**

Fire Rescue Contractual Service	\$ 3,326,859	\$ 1,919,598	\$ 1,407,261
Operating Expenses	281,938	N/A	281,938
Non-Operating Debt	29,486	N/A	29,486
Capital Outlay	156,045	N/A	156,045
<b>Sub-Total</b>	<b>\$ 3,794,328</b>	<b>\$ 1,919,598</b>	<b>\$ 1,874,730</b>

**Other Expenses**

Publication & Notification Costs	1,513
Statutory Discount	97,275
Collections Cost	19,247
Fire Assessment Cost Allocation of Townwide Personnel/Contractual Costs	209,855
Fire Protection/Control Contingency	25,000
<b>Total Fire Assessment Expenses</b>	<b>\$ 2,227,620</b>

**Based On Consultant Study**

<b>Property Category</b>	<b>Assess Unit Type</b>	<b>% Effort Allocation</b>	<b>Amount</b>	<b>Total Original Proposed Rates FY 18/19</b>	<b>Total Revised Proposed Rates FY 18/19</b>	<b>Total Assessed Rates FY 17/18</b>	<b>Difference: Increase</b>
Residential - 2577 Units	Per Dwelling Unit	62.8912%	1,400,977	561.95	<b>543.65</b>	518.49	25.16
Commercial - 337,404 SF	Per Sq.Ft. Bldg Area	15.0283%	334,773	1.03	<b>0.99</b>	0.90	0.09
Indust/Warehouse - 116,025 SF	Per Sq.Ft. Bldg Area	9.5818%	213,446	1.90	<b>1.84</b>	1.75	0.09
Institutional - 481,033 SF	Per Sq.Ft. Bldg Area	6.2499%	139,224	0.30	<b>0.29</b>	0.28	0.01
Vacant/Non-Agricul.-1,450 Acres	Per Acre	6.2488%	139,200	99.23	<b>96.00</b>	92.16	3.84
<b>Total</b>		<b>100%</b>	<b>\$ 2,227,620</b>				