RESOLUTION NO. 2019-048

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF **SOUTHWEST** RANCHES, FLORIDA, **APPROVING** PRELIMINARY FIRE SERVICES ASSESSMENT RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FOR THE **IMPOSITION** AND COMPUTATION OF FIRE **PROTECTION ASSESSMENTS**; **INCORPORATING PROTECTION** THE **FIRE ASSESSMENT REPORT**; **PROVIDING FOR LEGISLATIVE DETERMINATION** OF **SPECIAL BENEFIT** AND FAIR APPORTIONMENT; ESTABLISHING THE RATE OF ASSESSMENT; **DIRECTING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR AN EXEMPTION FOR VETERAN'S 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 imposition of a Fire Services Assessment for fire services, facilities, and programs for Fiscal Year 2020 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 imposition of Fire Assessments; and

WHEREAS, the Town Council imposed a Fire Assessment for the previous fiscal year (FY 2019), and the 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 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 2020.

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WHEREAS, the Town Council of the Town of Southwest Ranches, Florida, desires to impose a fire service assessment program within the Town using the tax bill collection method for the Fiscal Year beginning on October 1, 2019, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Preliminary Annual Rate Resolution so that the Town may impose Fire Assessments for Fiscal Year 2020.

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 Preliminary Assessment Resolution (Resolution 2018-062) and sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

<u>Section 3</u>. **Purpose and Definitions.** This Resolution constitutes the Preliminary 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 imposes Fire Assessments for the Fiscal Year beginning October 1, 2019. 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:

<u>Section 4.</u> 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, 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 Preliminary 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. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Assessment Resolution, more specifically as presented in Exhibit "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 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 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 Preliminary Assessment Resolution are affirmed and incorporated herein by reference including the provisions of FS 170.01 (4); Notwithstanding any other provision of law, a municipality may not levy special assessments for the provision of fire protection services on lands classified as agricultural lands under FS. 193.461 as may be amended from time to time, 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.

<u>Section 7</u>. Determination of Fire Protection Assessment costs; Establishment of Preliminary 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 2019-2020, is the amount determined in the Estimated Fire Protection Assessment Rate Schedule as described in the Report, attached as Exhibit "A". The approval of the Preliminary Fire Protection Assessment Rate Schedules by the adoption of this Preliminary 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 2019-2020 commencing on October 1, 2019.
- C. The estimated Fire Protection Assessments established in this Preliminary Assessment Resolution for Fiscal Year 2019-2020 shall be the proposed assessment rates applied by the Town Administrator in the preparation of the Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2019, as provided in Section 7 of this Preliminary Assessment Resolution.

Section 8. Preliminary Assessment Roll.

- A. The Town Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2019, in the manner provided in the Code. The Assessment Roll shall include all Assessed Parcels within the Property Use Categories. The Town Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Initial Assessment Resolution and the Report.
- B. A copy of this Preliminary 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 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 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 Preliminary Assessment Resolution and the Report attached as Exhibit "A" is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Town.
- <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 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 non-assessment funds.
- <u>Section 10</u>. **Authorization of Public Hearing.** There is hereby established a public hearing to be held at 6:00 p.m. on Thursday, September 12, 2019 in the Council Chambers in Southwest Ranches Town Hall, 13400 Griffin Road, Southwest Ranches,

Florida, at which time the Town Council will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

Section 11. Notice by Publication. The Town Administrator shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 12-53 of the Code. The notice shall be published no later than Friday August 23, 2019.

Section 12. Notice by Mail. The Town Administrator shall also provide notice by first class mail to the owner of each Assessed Parcel, as required by Section 12-54 of the Code. Such notices shall be mailed no later than Saturday August 24, 2019. The Town Administrator may direct that such notice be combined with the TRIM notices prepared and mailed by the Broward County Property Appraiser.

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.

<u>Section 14.</u> 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 15. Effective Date. This Resolution shall take effect immediately upon its adoption.

[Signatures on Following Page]

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

Florida, this <u>25th</u> day of <u>July</u> , <u>2019</u> , on a motion	n by <u>Council Member Hartmann</u>
and seconded by <u>Vice Mayor Jablonski</u>	
McKay Yes Jablonski Yes Fisikelli Yes Hartmann Yes Schroeder Yes	Ayes <u>5</u> Nays <u>0</u> Absent <u>0</u>
ATTEST:	Doug McKay, Mayor
Russell Muñiz, Assistant Town Administrator/To	own Clerk
Approved as to Form and Correctness:	
Keith Poliakoff Town Attorney	

EXHIBIT A

Town of Southwest Ranches Proposed FY 2019/2020 Fire Assessment Worksheet

Sources

Fire Administration Department Volunteer Fire Service Department

Volunteer Fire Fund						
Expenditures	F	Total General Fund FY 2019-2020 Portion		Fire Assessment Portion		
% Allocation per Consultant Study for FR Contractual Services Only				57.70%		42.30%
Direct Expenses:						
Fire Rescue Contractual Service	\$	3,474,318	\$	2,004,681	\$	1,469,637
Operating Expenses		286,807		N/A		286,807
Non-Operating Debt		29,485		N/A		29,485
Capital Outlay		46,808		14,000		32,808
Sub-Total	\$	3,837,418	\$	2,018,681	\$	1,818,737
Other Expenses						
Publication & Notification Costs						1,407
Statutory Discount						91,917
Collections Cost						26,372
Fire Assessment Cost Allocation of To Personnel\Contractual Costs	ownwic	le				196,793
Fire Protection/Control Contingency						39,000
Total Fire Assessment Expenses					\$	2,174,225

Based On Consultant Study

		CONTRACTOR			
Assess Unit Type	% Effort Allocation	Amount	Total Proposed Rates FY 19/20	Total Assessed Rates FY 18/19	Difference: (Decrease)
Per Dwelling Unit	62.8912%	1,367,396	523.51	543.65	(20.14)
Per Sq.Ft. Bldg Area	15.0283%	326,749	0.39	0.99	(0.60)
Per Sq.Ft. Bldg Area	9.5818%	208,330	1.60	1.84	(0.24)
Per Sq.Ft. Bldg Area	6.2499%	135,887	0.25	0.29	(0.04)
Per Acre	6.2488%	135,863	95.21	96.00	(0.79)
	100% \$	2,174,225			
	Per Dwelling Unit Per Sq.Ft. Bldg Area Per Sq.Ft. Bldg Area Per Sq.Ft. Bldg Area	Per Dwelling Unit 62.8912% Per Sq.Ft. Bldg Area 15.0283% Per Sq.Ft. Bldg Area 9.5818% Per Sq.Ft. Bldg Area 6.2499% Per Acre 6.2488%	Per Dwelling Unit 62.8912% 1,367,396 Per Sq.Ft. Bldg Area 15.0283% 326,749 Per Sq.Ft. Bldg Area 9.5818% 208,330 Per Sq.Ft. Bldg Area 6.2499% 135,887 Per Acre 6.2488% 135,863	Assess Unit Type % Effort Allocation Amount Proposed Rates FY 19/20 Per Dwelling Unit 62.8912% 1,367,396 523.51 Per Sq.Ft. Bldg Area 15.0283% 326,749 0.39 Per Sq.Ft. Bldg Area 9.5818% 208,330 1.60 Per Sq.Ft. Bldg Area 6.2499% 135,887 0.25 Per Acre 6.2488% 135,863 95.21	Assess Unit Type % Effort Allocation Amount Proposed Rates FY 19/20 Assessed Rates FY 18/19 Per Dwelling Unit 62.8912% 1,367,396 523.51 543.65 Per Sq.Ft. Bldg Area 15.0283% 326,749 0.39 0.99 Per Sq.Ft. Bldg Area 9.5818% 208,330 1.60 1.84 Per Sq.Ft. Bldg Area 6.2499% 135,887 0.25 0.29 Per Acre 6.2488% 135,863 95.21 96.00