RESOLUTION NO. 2020-054

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; PROVIDING PURPOSE; PROVIDING FOR PROVISION AND FUNDING OF FIRE PROTECTION SERVICES: PROVIDING **IMPOSITION** AND COMPUTATION OF PROTECTION ASSESSMENTS; PROVIDING LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND 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 2020-21; CONFIRMING AN EXEMPTION FOR VETERAN'S WITH **TOTAL** SERVICE-CONNECTED AND **PERMANENT** DISABILITY; PROVIDING FOR EFFECT OF ADOPTION OF **RESOLUTION: PROVIDING FOR APPLICATION** 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, 2020; and

WHEREAS, pursuant to Ordinance 2001-09, the imposition of a Fire Services Assessment for fire services, facilities, and programs for Fiscal Year 2020-21 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 imposed a Fire Assessment for the previous fiscal year (FY 2019-20), 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 for FY 2020-21; 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 2020-21; and

WHEREAS, on July 30, 2020, the Town Council adopted Resolution 2020-046 ("2020 Preliminary Resolution") accepting, concurring with, and approving the methodology in the Town of Southwest Ranches Fire Protection Special Assessment Methodology Report dated July 9, 2020 prepared by Munilytics ("2020 Report"); 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 2020-21; 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, and where any conflicts occur between this Resolution and any previous Fire Assessment Resolutions, the terms of this Resolution shall prevail. The 2020 Preliminary Resolution (Resolution No. 2020-046) adopted and incorporated the 2020 Report and approved new definitions and proposed Fire Assessment rates. This Annual Resolution confirms, and modifies as may be determined necessary by the Town Council, the Preliminary Fire Assessment Rates and Preliminary Assessment Roll as established in the 2020 Preliminary Resolution.

Section 3. Purpose. 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 for the Fiscal Year beginning October 1, 2020.

<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 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 2020 Preliminary Assessment Resolution (Res. No. 2020-046), and as more specifically set forth in the 2020 Report incorporated into and approved by the 2020 Preliminary Resolution. Where the use of a building or buildings on a parcel indicates a use different from the Fire Class 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 Fire Class Code assigned to the parcel so long as such change is fair and reasonable and maintains fair apportionment of assessed fire services costs.

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, including the 2020 Preliminary Resolution and 2020 Report, 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 based upon the findings and data contained in the 2020 Report and the 2020 Preliminary Resolution. 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.

<u>Section 7.</u> Approval of Final Fire Protection Assessment Rates and Final Fire Protection Assessment Roll.

- A. As directed by the Ordinance and the 2020 Preliminary Resolution, 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. Proof of notice by publication is attached to this Annual Resolution as Exhibit A. The rates established in the 2020 Preliminary Resolution were used to prepare the Preliminary Assessment Roll, which information was available at the public hearing and is incorporated herein by reference. The public hearing was held on September 14, 2020, 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. The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels for Fiscal Year 2020-21, is the amount determined in the 2020 Report, approved by and incorporated in the 2020 Preliminary Resolution.
- B. The Fire Protection Assessments to be assessed on benefitted parcels are hereby established as follows:

Fiscal Year 2020-21 Final Fire Protection Assessment Rates

Fire Class Code	Assessment Unit	Final Fire Assessment Rate
"C" Commercial	Per SF	\$ 1.1266
"I" Institutional	Per SF	\$ 1.2106
"A" Acreage	Per Acre	\$ 84.76
"R" Residential/Other	Per DU/Unit	\$ 629.14
TO RESIDENTIAL OUTCOME	T CI DO/OTHC	Ψ 023.11
"W" Warehouse/Industrial	Per SF	\$ 0.5417

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, 2020 as required by statute.

<u>Section 8.</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 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.

<u>Section 13.</u> **Effective Date.** This Resolution shall take effect immediately upon its adoption.

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

	ptember 2020 on a motion by
Yn Jablonski	and seconded by Can amurdon.
	·
McKay Schroeder Amundson Hartmann Jablonski	Ayes Nays Absent Abstaining
Subjection.	
	/ham MEh
	Doug McKay, Mayor
Attest:	
Jund W	unge
Russell Muñiz, Assistant Town	Administrator/Town Clerk

Approved as to Form and Correctness:

Keith Poliakoff, Town Attorney

EXHIBIT A

PROOF OF ADVERTISING

Miami Herald el Nuevo Herald

AFFIDAVIT OF PUBLICATION

1	Account #	Ad Number	Identification	PO
	186265	0004726816-01		

Attention:

TOWN OF SW RANCHES 13400 GRIFFIN RD FORT LAUDERDALE, FL 333302628

PUBLISHED DAILY MIAMI-DADE-FLORIDA

STATE OF FLORIDA COUNTY OF MIAMI-DADE

Before the undersigned authority personally appeared: VICTORIA RODELA, who on oath says that he/she is CUSTODIAN OF RECORDS of The Miami Herald, a daily newspaper published at Miami in Miami-Dade County, Florida; that the attached copy of the advertisement that was published was published in said newspaper in the

Publication: Miami Herald

Zone: MIA-Full Run

August 23, 2020

issue(s) of:

Affiant further says that the said Miami Herald is a newspaper published at Miami, in the said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Dade County, Florida each day and has been entered a second class mail matter at the post office in Miami, in said Miami-Dade County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper(s).

Sworn to and subscribed before me this 24th, day of August, 2020



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 virtual 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 2021, commencing on October 1, 2020.

The hearing will be held virtually utilizing the Zoom Meeting platform at 6:00 p.m. on Monday, September 14, 2020, for the purpose of receiving public comment on the proposed assessments. To attend the virtual meeting visit https://www.scuthwestranches.org/events/2020-09/ 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 verbalim 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 2020-2021.

Maximum Fire Assessment Rates for Fiscal Year 2020-2021

Property Calegory	Maximum Rate Per Unit Indic	<u>ited</u>
Residential	Rale per Unit	\$ 629.14
Nonresidential		
Commercial	Rate per Square Foot Suliding Area	
Institutional	Rate per Square Foot Building Area	\$ 1.1266
Acreage	Rate per Acro	\$ 1.2106 \$ 84.76
Warehouse/industrial	Rate per Square Foot Building Area	\$ 0.5417

Maximum Solid Waste Assessment Rates for Fiscal Year 2020-2021

Total Solid Waste Assessment per Parcel will equal the Bulk Waste Assessment Component calculated per residential parcel plus the Household Waste Assessment Component per Dwalling Unit on each residential percel,

Bulk Waste Assessment Component

Hate Class (based on parcel size)	Rate per Residential Parce
A: less than or equal to 41,200 eq. ft.	\$ 268,68
B: 41,201 - 46,999 sq. ft.	\$ 314.55
C: 47,000 - 62,999 aq. ft.	\$ 379.00
D; 63,000 - 95,999 sq. ft.	\$ 406.52
E: 96,000 - 108,889 aq. ft.	\$ 448.84
F: 107,000 sq. ft. and farger	\$ 555.41
Household Wasta Asse	sement Component
_	Rate per Dwelling Unit
	\$ 324.33

Copies of relevant ordinances and resolutions (including the Fire Protection Assessment Ordinance No. 2001-09, Preliminary Fire Services Assessment Resolution No. 2020-046, Solid Waste Assessment Ordinance No. 2002-08 and Preliminary Solid Waste Assessment Resolution No. 2020-047) and the Preliminary Assessment Rolls for the Fire Services Assessment and the Solid Waste Assessment for the upcoming flocal 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 2020 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.

Russell Muñiz, Assistant Town Administrator/Town Clerk

