
CITY OF MARGATE, FLORIDA

ANNUAL RATE RESOLUTION

ADOPTED JULY 2, 2025

TABLE OF CONTENTS

	Page
SECTION 1. AUTHORITY.	3
SECTION 2. DEFINITIONS AND INTERPRETATION.	3
SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.	4
SECTION 4. COLLECTION OF ASSESSMENTS.	8
SECTION 5. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	8
SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.	8
SECTION 7. SEVERABILITY.	8
SECTION 8. CONFLICTS.....	9
SECTION 9. EFFECTIVE DATE.....	9
 APPENDIX A: AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	 A-1
APPENDIX B: PROOF OF PUBLICATION	B-1
APPENDIX C: FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL.....	 C-1

CITY OF MARGATE, FLORIDA

RESOLUTION NO. 25-_____

A RESOLUTION OF THE CITY OF MARGATE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF MARGATE, FLORIDA; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF MARGATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION; PROVIDING FOR EFFECT, SEVERABILITY, CONFLICTS, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Margate, Florida (the “City Commission”), has enacted Ordinance No. 96-6 (the “Ordinance”), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City;

WHEREAS, the reimposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property;

WHEREAS, the City Commission desires to reimpose a Fire Rescue Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2025;

WHEREAS, on May 21, 2025, the City Commission adopted Resolution No. 25-033 (the “Preliminary Rate Resolution”), containing and referencing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property,

describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing the updating and preparation of the Assessment Roll, provision of published notice required by the Ordinance and mailed notice if circumstances described in Section 2.08(F) of the Ordinance so require;

WHEREAS, in order to reimpose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025, the Ordinance requires the City Commission to adopt an Annual Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on July 2, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF MARGATE, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 96-6 (the "Ordinance"), Resolution No. 24-047 (the "Amended and Restated Initial Assessment Resolution"), Resolution No. 24-054 (the "Amended and Restated Final Assessment Resolution"), Resolution No. 25-033 (the "Preliminary Rate Resolution"), Article VII, Section 2 of the Florida Constitution, the City of Margate City Charter, section 166.021, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, as amended, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise. Words imparting the singular number, include the plural number, and vice versa.

SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property included in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution, in the amount of the Fire Rescue Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City’s provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing the Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment and Parcel Apportionment methodologies adopted in Section 6 of the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the total estimated Fire Rescue Assessed Cost to be assessed is \$12,812,190.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$373.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.46
Industrial/Warehouse	\$0.06
Institutional	\$0.59
Nursing Home	\$0.88

(F) As authorized in the Ordinance, the Maximum Assessment Rates that can, but are not required to, be assessed and apportioned among benefited parcels in future fiscal years without additional notice, are hereby established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$373.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.46
Industrial/Warehouse	\$0.06
Institutional	\$0.59
Nursing Home	\$0.88

(G) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in

the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property included in such Assessment Roll for the Fiscal Year beginning October 1, 2025.

(H) The following exemptions shall apply to the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment.

(2) No Fire Rescue Assessment shall be imposed upon Buildings, or portions thereof, located upon parcels of Institutional Property whose Building use is wholly or partially exempt from ad valorem taxation under Florida law.

(3) In accordance with Section 170.01(4), Florida Statutes, no Fire Rescue Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn;

(4) No Fire Rescue Assessment shall be imposed upon homesteaded Residential Property owned by a qualified disabled veteran or a qualified surviving spouse of a disabled veteran who receives a total property tax exemption for their homesteaded Residential Property pursuant to either Section 196.081 or 196.091,

Florida Statutes; however, this exemption shall not apply to those qualifying for an ad valorem tax exemption pursuant to Section 196.081(6), Florida Statutes.

(I) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(J) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(K) As provided in the Ordinance, Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed 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.

SECTION 4. COLLECTION OF ASSESSMENTS.

(A) The Fire Rescue Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 3.01 of the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C. The Property Appraiser and Tax Collector shall apply the Fire Rescue Assessment Rates approved herein to any Tax Parcels of Assessed Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

SECTION 5. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 6. 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 the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 7. 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 effecting the validity of the other provisions of this resolution.

SECTION 8. CONFLICTS. That this resolution or parts of resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 9. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 2ND DAY OF JULY, 2025.

ATTEST:

JENNIFER M. JOHNSON, MMC
CITY CLERK

MAYOR ARLENE R. SCHWARTZ

RECORD OF VOTE

Schwartz	_____
Arserio	_____
Caggiano	_____
Ruzzano	_____
Simone	_____

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Cale Curtis and Sandi Neubarth, who, after being duly sworn, depose and say:

1. Cale Curtis, as City Manager of the City of Margate, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Fire Rescue Assessment Ordinance No. 96-6 (the "Assessment Ordinance") and in conformance with the Preliminary Rate Resolution No. 25-033 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail to affected owners in the event circumstances described in Section 2.08(F) of the Ordinance so required.

2. Sandi Neubarth is the Director for Accenture Infrastructure & Capital Projects, LLC ("Accenture"). Accenture has caused the notices required by Sections 2.05 and 2.08 of the Assessment Ordinance to be prepared in conformance with the Preliminary Rate Resolution. An exemplary form of such notice is attached hereto. Accenture has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right

to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before June 11, 2025, Accenture caused the mailing of the above-referenced notices in accordance with Sections 2.05 and 2.08(F) of the Assessment Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Broward County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

Cale Curtis, affiant

Sandi Neubarth, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to before me, by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2025 by Cale Curtis, City Manager, City of Margate, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this _____ day of _____, 2025 by Sandi Neubarth, Director, Accenture Infrastructure and Capital Projects, LLC, a Delaware limited liability company. She is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX B
PROOF OF PUBLICATION

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City of Margate, or authorized agent of the City of Margate, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _____, 2025.

CITY OF MARGATE, FLORIDA

By: _____
Mayor Arlene R. Schwartz

**[to be delivered to Broward County Department of
Finance and Administrative Services prior to September 15]**