
CITY OF MARGATE, FLORIDA

**AMENDED AND RESTATED
FINAL ASSESSMENT RESOLUTION
FOR FIRE RESCUE SERVICES
RESOLUTION NO. 2016-_____**

ADOPTED JULY 6, 2016

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RESOLUTION NO. 2016-_____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF MARGATE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF MARGATE, FLORIDA; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF MARGATE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Margate, Florida, has enacted Ordinance No. 96-6 (the "Ordinance"), which authorizes the imposition of special 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 Fire Rescue Assessed Costs among parcels of Assessed Property;

WHEREAS, the City Commission desires to reimpose a fire rescue assessment program in the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2016;

WHEREAS, the City Commission, on June 1, 2016, adopted Resolution No. 16-228 (the "Amended and Restated Initial Assessment Resolution" or "Initial Assessment Resolution");

WHEREAS, the Initial Assessment Resolution contains and references a brief and general description of the fire rescue services, facilities and programs to be

provided to Assessed Property; describes 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; estimates rates of assessment; and directs the updating and preparation of the Fire Rescue Assessment Roll and provision of the notice required by the Ordinance;

WHEREAS, in order to reimpose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2016, the Ordinance requires the City Commission to adopt an Amended and Restated Final Assessment Resolution or Annual Rate Resolution which establishes the rates 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 Fire Rescue 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, as 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;

WHEREAS, a public hearing was held on July 6, 2016, 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 Ordinance No. 96-6; the Amended and Restated Initial Assessment Resolution (Resolution No. 16-228), Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, the City of Margate Home Rule Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Amended and Restated Final Assessment Resolution and serves as the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Fire Rescue 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 Initial Assessment Resolution in the amount of the Fire Rescue Assessment set forth in the updated Fire Rescue Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefitted 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 Initial Assessment Resolution. Adoption of this Amended and Restated Final Assessment 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 and the Initial Assessment 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 Initial Assessment Resolution.

(C) The method for computing Fire Rescue Assessments described and referenced in the Initial Assessment Resolution is hereby approved. The apportionment methodologies described and adopted in the Initial Assessment Resolution are hereby approved.

(D) For the Fiscal Year beginning October 1, 2016, the estimated Fire Rescue Assessed Cost to be assessed is \$7,737,656.00. 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, 2016, are hereby established as follows:

| Residential Property Use Categories | Rate Per Dwelling Unit |
|--|-------------------------------|
| Residential | \$225.00 |
| Non-Residential Property Use Categories | Rate Per Square Foot |
| Commercial | \$0.23 |
| Industrial/Warehouse | \$0.02 |
| Institutional | \$0.52 |
| Nursing Home | \$1.63 |

(E) 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 Fire Rescue Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Fire Rescue Assessment Roll for the Fiscal Year beginning October 1, 2016.

(F) 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 Amended and Restated Final Assessment Resolution based upon the rates of assessment approved herein.

(G) 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.

(H) The Fire Rescue 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. 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.

SECTION 4. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Amended and Restated Final Assessment 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 Amended and Restated Final Assessment Resolution.

SECTION 5. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby confirmed.

SECTION 6. 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 7. EFFECTIVE DATE. This resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 6th day of July, 2016.

ATTEST:

JOSEPH J. KAVANAGH, MMC
CITY CLERK

TOMMY RUZZANO
MAYOR

RECORD OF VOTE

| | |
|----------|-------|
| Simone | _____ |
| Peerman | _____ |
| Talerico | _____ |
| Bryan | _____ |
| Ruzzano | _____ |

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Douglas E. Smith and Sandi Melgarejo, who, after being duly sworn, depose and say:

1. Douglas E. Smith, as City Manager of the City of Margate, Florida ("City"), pursuant to that certain Scope of Services dated March 6, 2013, and 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 Sections 2.03, 2.04, 2.05 and 2.08 of the Fire Rescue Assessment Ordinance adopted by the City Commission on June 5, 1996 (the "Assessment Ordinance") in conformance with the Amended and Restated Initial Assessment Resolution adopted by the City Commission on June 1, 2016 (the "Initial Assessment Resolution"). The Initial Assessment 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 Melgarejo is Project Coordinator for GSG. GSG has caused the notices required by Sections 2.05 and 2.08 of the Assessment Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG 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 15, 2016, GSG caused the mailing of the above-referenced notices in accordance with Sections 2.05 and 2.08(F) of the Assessment Ordinance and the Initial Assessment 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.

Douglas E. Smith, affiant

Sandi Melgarejo, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of _____, 2016 by Douglas E. Smith, 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 this _____ day of _____, 2016 by Sandi Melgarejo, Project Manager, Government Services Group, Inc., a Florida corporation. 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, 2016.

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 _____, 2016.

CITY OF MARGATE, FLORIDA

By: _____
Mayor Tommy Ruzzano

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