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**CITY OF MARGATE, FLORIDA**

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**PRELIMINARY RATE RESOLUTION**

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**ADOPTED JUNE 3, 2026**

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**CITY OF MARGATE, FLORIDA**

**RESOLUTION NO. \_\_\_\_\_**

**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; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING A VACANCY ADJUSTMENT FOR RECREATIONAL VEHICLE PARK PROPERTY; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**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 Fire Rescue Assessment Ordinance), Resolution No. 24-047 (the Amended and Restated Initial Assessment Resolution), Resolution No. 2024-054 (the Amended and Restated Final Assessment 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. PURPOSE AND DEFINITIONS.**

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms shall have the meanings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

**SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.**

(A) Upon the imposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against Assessed Property located within the City, the City shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by legally available City revenues other than Fire Rescue Assessment proceeds.

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

**SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS.** Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.**

(A) The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are affirmed and incorporated herein by reference.

(B) The legislative determination in Section 5(Q) of the Initial Assessment Resolution is hereby repealed and replaced with the following revised legislative determination:

Section 166.223, Florida Statutes, as amended in 2026, mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City and provides that the City may not assign square footage to each space within Recreational Vehicle Park property that exceeds the maximum square footage of a recreational vehicle-type unit pursuant to Section 320.01(1)(b), Florida Statutes. Accordingly, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building of Commercial Property and assign the square footage of 400 square feet pursuant to Section 166.223, Florida Statutes.

(C) The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are hereby supplemented with the following:

Pursuant to Section 166.223, Florida Statutes, as a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Park property as compared to other Commercial Property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Recreational Vehicle Park Property.

**SECTION 6. COST APPORTIONMENT AND PARCEL APPORTIONMENT METHODOLOGIES.**

(A) The Cost Apportionment and Parcel Apportionment methodologies, as explained and calculated in the Amended and Restated Initial Assessment Resolution and the Amended and Restated Final Assessment Resolution, are hereby affirmed and incorporated herein by reference.

(B) The Parcel Apportionment in Section 7(C)(3) of the Initial Assessment Resolution for Recreational Vehicle Park Property is hereby repealed and replaced with the following revised Parcel Apportionment:

RECREATIONAL VEHICLE PARK PROPERTY. The Fire Rescue Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(a) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 400 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 700

square feet each if actual square footage is not available, and actual Building Area for all other Buildings.

(b) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in section 7(C)(2)(c) of the Initial Assessment Resolution for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of the Fire Rescue Assessment to be imposed on each Tax Parcel of Recreational Vehicle Park property.

(c) In the event that any Recreational Vehicle Park property contains multiple property uses, such as Residential Property or other Non-Residential Property, such Recreational Vehicle Park property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.

**SECTION 7. DETERMINATION OF FIRE RESCUE ASSESSED COSTS;  
ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENT RATES.**

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is estimated to be \$12,043,459.00.

(B) The estimated 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, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$350.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.43
Industrial/Warehouse	\$0.05
Institutional	\$0.55
Nursing Home	\$0.82

(C) 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 for the purpose of this Preliminary Rate Resolution:

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

(D) The following exemptions are authorized for 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.

(E) 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.

(F) The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Rescue Assessed Costs. The remainder of such Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

(G) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Rescue Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Costs are attributable to the Emergency Medical Services Cost.

(H) The estimated Fire Rescue Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in Section 8 of this Preliminary Rate Resolution.

**SECTION 8. ANNUAL ASSESSMENT ROLL.**

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2026, be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the City.

**SECTION 9. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 7:00 p.m. on July 8, 2026, in City Commission Chambers of City Hall, 5790 Margate Boulevard, Margate, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2026 and collecting such assessments on the same bill as ad valorem taxes.

**SECTION 10. NOTICE BY PUBLICATION.** The City Manager shall publish a notice of the public hearing authorized by Section 9 of this Preliminary Rate Resolution

in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than June 17, 2026, in substantially the form attached hereto as Appendix A.

**SECTION 11. NOTICE BY MAIL.**

(A) The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notice shall be in substantially the form attached hereto as Appendix B. Such notices shall be mailed no later than June 17, 2026.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the City Manager shall work with the Property Appraiser and Tax Collector for provision of notice.

**SECTION 12. VACANCY ADJUSTMENT.**

(A) Pursuant to Section 166.223, Florida Statutes, as a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Park Property, as compared to other Commercial Property, and the potential sustained lack of demand for fire rescue services for unoccupied spaces, each Owner of Recreational Vehicle Park Property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Rescue Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in Recreational Vehicle Park Property shall not be considered Commercial Property and shall not be subject to the Fire Rescue Assessments.

(C) Vacant spaces shall be those determined by the City Manager based on evidence of a vacancy rate provided by the Owner on or before August 1, 2026, and on or before May 1 of each year thereafter. The vacancy rate shall be defined as the percentage of available spaces within Recreational Vehicle Park Property that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the park (not including overflow areas)	_____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	_____E
Vacancy Rate Subtract E from 100% (Example: 100% – 34.2% = 65.8%)	_____F

The Owner shall certify by affidavit to the City, on a form provided by the City Manager, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Recreational Vehicle Park Property, and (3) the vacancy rate.

(D) The City Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Rescue Assessment imposed for the Fiscal Year beginning October 1, 2026, upon a parcel of Recreational Vehicle Park Property whose Owner timely and

satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Rescue Assessment attributable to the entire parcel of Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

(E) Any shortfall in the expected Fire Rescue Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Rescue Assessments.

**SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the City from the Fire Rescue Assessments shall be used for the provision of fire rescue 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 rescue services, facilities, and programs.

**SECTION 14. SEVERABILITY.** If any provision of this Preliminary Rate Resolution or the application thereof to any person or circumstance is held invalid, it is the intent of the City Commission that such invalidity shall not affect other provisions or applications of the Preliminary Rate Resolution which can be given effect without the invalid provision or application and, to this end, the provisions of this Preliminary Rate Resolution are declared severable.

**SECTION 15. CONFLICTS.** All resolutions or parts of resolutions in conflict with any of the provisions of this Preliminary Rate Resolution are hereby repealed.

**SECTION 16. EFFECTIVE DATE.** This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 3rd day of June, 2026.

ATTEST:

\_\_\_\_\_  
JENNIFER M. JOHNSON, MMC  
CITY CLERK

\_\_\_\_\_  
ANTONIO V. ARSERIO  
MAYOR

RECORD OF VOTE

Schwartz \_\_\_\_\_  
Simone \_\_\_\_\_  
Ruzzano \_\_\_\_\_  
Caggiano \_\_\_\_\_  
Arserio \_\_\_\_\_

**APPENDIX A**  
**FORM OF NOTICE TO BE PUBLISHED**

**APPENDIX A**  
**FORM OF NOTICE TO BE PUBLISHED**

To Be Published No Later Than June 17, 2026

[INSERT MAP OF CITY]

**NOTICE OF HEARING TO REIMPOSE AND  
PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Margate will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Margate for the Fiscal Year beginning October 1, 2026.

The hearing will be held at 7:00 p.m. on July 8, 2026, in the City Commission Chambers of City Hall, 5790 Margate Boulevard, Margate, Florida, for the purpose of receiving public comment on the proposed assessments. The City also allows the public to attend and view the City Commission meetings virtually via Zoom. To view via Zoom, please use the following:

<https://us02web.zoom.us/j/89300618198>

All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice.

If a person decides to appeal any decision made by the City Commission 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 verbatim 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 City Clerk's office at (954) 972-6454 at least two business days 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 table reflects the proposed fire rescue assessment schedules.

**FISCAL YEAR 2026-27 FIRE RESCUE ASSESSMENTS**

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$350.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.43
Industrial/Warehouse	\$0.05
Institutional	\$0.55
Nursing Home	\$0.82

**MAXIMUM FIRE RESCUE ASSESSMENTS FOR FUTURE FISCAL YEARS**

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

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. 96-6), the Amended and Restated Initial Assessment Resolution (Resolution No.24-047), the Amended and Restated Final Assessment Resolution (Resolution No. 24-054), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office on the Second Floor of the Municipal Building, located at 5790 Margate Boulevard, Margate, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, 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. Unless proper steps are initiated in a court of competent jurisdiction

to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Finance Department at (954) 972-6454, Monday through Friday between 8:00 a.m. and 6:00 p.m.

**JENNIFER M. JOHNSON, MMC  
CITY CLERK  
OF MARGATE, FLORIDA**

**APPENDIX B**

**FORM OF NOTICE TO BE MAILED**

CITY OF MARGATE  
 5790 MARGATE BOULEVARD  
 MARGATE, FLORIDA 33063

CITY OF MARGATE, FLORIDA  
 NOTICE OF PUBLIC HEARING  
 TO IMPOSE AND PROVIDE FOR COLLECTION OF  
 FIRE RESCUE NON-AD VALOREM ASSESSMENT

NOTICE DATE: JUNE 17, 2026

«OwnerName»  
 «OwnerAdd1»  
 «City» <State> <Zip>

Parcel Tax ID: «PID»  
 Sequence Number: «SeqPrefix»«SeqNum»  
 Legal: <LegalDesc>

\*\*\*\*\* NOTICE TO PROPERTY OWNER \*\*\*\*\*

As required by Section 197.3632, Florida Statutes, and the direction of the City Commission, notice is hereby given by the City of Margate that an annual assessment for fire rescue services using the tax bill collection method may be levied on your property for the fiscal year commencing October 1, 2026 and future fiscal years. The use of the annual special assessment to fund fire rescue services benefiting improved property located within the City of Margate in the past has proven to be fair, efficient and effective. The total annual fire rescue assessment revenue to be collected within the City of Margate is estimated to be \$12,043,459.00 for fiscal year October 1, 2026 – September 30, 2027. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein. The above listed parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 26-27 Assessment	Maximum Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
<b>Total Assessment</b>		<b>[\$SumofBld]</b>	<b>\$_____</b>

The annual Fire Rescue Assessment for Fiscal Year 2026-27 for the above parcel is \$\_\_\_\_\_

The maximum annual Fire Rescue Assessment that can be imposed without further notice for future fiscal years for the above parcel is \$[SumofBldgCharge].

A public hearing will be held at 7:00 p.m. on July 8, 2026, in the City Commission Chambers of City Hall, 5790 Margate Boulevard, Margate, Florida, for the purpose of receiving public comment on the proposed assessment. The City also allows the public to attend and view the City Commission meetings virtually via Zoom. To view via Zoom, please use the following:

<https://us02web.zoom.us/j/89300618198>

You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim 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 City Clerk's office at (954) 972-6454 at least two (2) business days prior to the date of the public hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. 96-6), the Amended and Restated Initial Assessment Resolution (Resolution No. 24-047), the Amended and Restated Final Assessment Resolution (Resolution No. 24-054), the Preliminary Rate Resolution initiating the annual process of updating the assessment roll and reimposing the fire rescue assessment, and the preliminary assessment roll for the upcoming fiscal year are available for inspection at the City Clerk's office on the second floor of the Municipal Building located at 5790 Margate Boulevard, Margate, Florida.

Both the annual fire rescue assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue assessment, please contact the Finance Department at (954) 972-6454, Monday through Friday, between 8:00 a.m. and 6:00 p.m.

\*\*\*\*\* THIS IS NOT A BILL \*\*\*\*\*