
CITY OF MARGATE, FLORIDA

ANNUAL RATE RESOLUTION

ADOPTED JULY 5, 2023

TABLE OF CONTENTS

	Page
SECTION 1. AUTHORITY.	2
SECTION 2. DEFINITIONS AND INTERPRETATION.....	3
SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.	3
SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.	7
SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.	7
SECTION 6. SEVERABILITY.....	8
SECTION 7. EFFECTIVE DATE.....	8
 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. 23-_____

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; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF MARGATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; 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, 2023;

WHEREAS, on June 7, 2023, the City Commission adopted Resolution No. 23-046 (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, 2023, 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 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; and

WHEREAS, a public hearing was held on July 5, 2023, 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. 16-228 (the “Amended and Restated Initial Assessment Resolution”), Resolution No. 16-244, as amended by Resolution No. 17-014 (the “Amended and Restated Final Assessment Resolution”), Resolution No. 23-046 (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. This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. 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.

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, as amended, 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, 2023, the total estimated Fire Rescue Assessed Cost to be assessed is \$11,463,895.00. 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, 2023, are hereby established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$300.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.30
Industrial/Warehouse	\$0.03
Institutional	\$0.69
Nursing Home	\$0.69

(F) 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, 2023.

(G) 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 an “agricultural pole barn” as defined in Section 170.01(4), Florida Statutes;

(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.

(H) 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.

(I) 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.

(J) 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.

(K) 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. 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 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. 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 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 effecting the validity of the other provisions of this resolution.

SECTION 7. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 5TH DAY OF JULY, 2023.

ATTEST:

JENNIFER M. JOHNSON, MMC
CITY CLERK

ANTHONY N. CAGGIANO
MAYOR

RECORD OF VOTE

Arserio	_____
Ruzzano	_____
Caggiano	_____
Schwartz	_____
Simone	_____

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

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


1. Cale Curtis, as City Manager of the City of Margate, Florida ("City"), pursuant to that certain Scope of Services dated November 20, 2017, 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 Preliminary Rate Resolution adopted by the City Commission on June 7, 2023 (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.

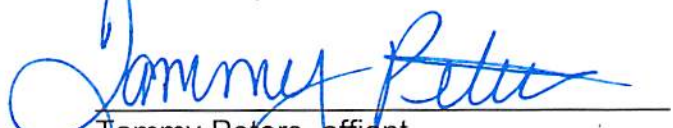
2. Tammy Peters is the Office Manager for Anser Advisory Consulting, LLC d/b/a Anser Advisory ("Anser"). Anser has caused the notices required by Sections 2.05 and 2.08 of the Assessment Ordinance to be prepared in conformance with the Preliminary Rate Resolution. An exemplary form of such notice is attached hereto. Anser 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 14, 2023, Anser 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.

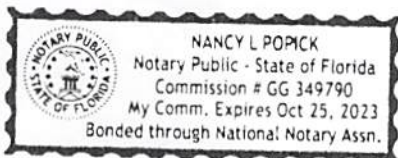

Cale Curtis, affiant


Tammy Peters, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

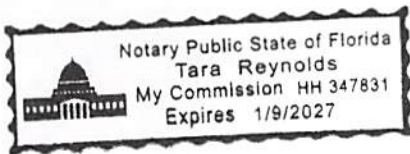
The foregoing Affidavit of Mailing was sworn to before me, by means of ☒ physical presence or ☐ online notarization, this 28th day of June, 2023 by Cale Curtis, City Manager, City of Margate, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

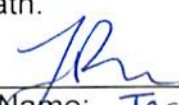

Printed Name: Nancy L. Popick
Notary Public, State of Florida
At Large
My Commission Expires: 10/25/2023
Commission No.: GG 349790



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 15th day of June, 2023 by Tammy Peters, Office Manager, Anser Advisory Consulting, LLC d/b/a Anser Advisory, a Delaware limited liability company. She is personally known to me or has produced _____ as identification and did take an oath.




Printed Name: Tara Reynolds
Notary Public, State of Florida
At Large
My Commission Expires: 1-9-2027
Commission No.: HH347831

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 14, 2023

HAYES, SAMUEL & TESSA
6984 NW 4 CT
MARGATE FL 33063

Parcel Tax ID: 484135010390
Sequence Number: MF-00010
Legal: ORIOLE-MARGATE SEC 3 74-45 B LOT
6

***** 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. 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 \$11,463,895 for fiscal year October 1, 2023 – September 30, 2024. 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	Number and Type of Billing Units	FY 23-24 Assessment
Residential Building	1 Dwelling Unit	\$300.00
Total Assessment		\$300.00

The maximum annual Fire Rescue Assessment that can be imposed without further notice for fiscal year 2023-24 and for future fiscal years for the above parcel is \$300.00.

A public hearing will be held at 7:00 p.m. on July 5, 2023 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 participate in City Commission meetings virtually via Zoom. To participate via Zoom, please use the following:

<https://us02web.zoom.us/j/87651052885>

Zoom Webinar ID: 876 5105 2885

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. 16-228), the Amended and Restated Final Assessment Resolution (Resolution No. 16-244), as amended by Resolution No. 17-014, 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 *****

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, 2023.

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 _____, 2023.

CITY OF MARGATE, FLORIDA

By: _____
Mayor Anthony N. Caggiano

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