
CITY OF MARGATE, FLORIDA

PRELIMINARY RATE RESOLUTION

ADOPTED JUNE 7, 2023

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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, 2023; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; 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. 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), 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, 2023.

(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, as amended. 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, as amended, are affirmed and incorporated herein by reference.

(B) The legislative determinations affirmed in paragraph (A) above are hereby supplemented with the following legislative determination, which shall supersede and replace the legislative determination set forth in Section 3(A)(4) of the Amended and Restated Final Assessment Resolution:

It is fair and reasonable to impose a Fire Rescue Assessment against Nursing Home Property within the rates established for Institutional Property notwithstanding the Demand Percentage determined for Nursing Home Property because such properties provide a vital public service that may otherwise have to be subsidized or provided by public funds.

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, the Amended and Restated Final Assessment Resolution, as amended, and in the applicable explanatory appendices incorporated therein, are hereby affirmed and incorporated herein by reference.

(B) The Parcel Apportionment affirmed in paragraph (A) above is hereby supplemented with the following revised Parcel Apportionment for Nursing Home Property, which shall supersede and replace the Parcel Apportionment method set forth in Section 3(C) of the Amended and Restated Final Assessment Resolution for Nursing Home Property:

NURSING HOME PROPERTY. The Fire Rescue Assessments for each Tax Parcel of Nursing Home Property shall be computed as follows:

(A) For Nursing Home Property, assign the respective dollar amount per square foot of Building Area determined in Non-Residential Property subsection (C)(2) of this Section 7 for Institutional Property to the Nursing Home Property.

(B) Multiply the amount directed to be imposed as Fire Rescue Assessments on Nursing Home Property in subsection (a) of this Nursing Home Property subsection (C)(3) by the number of square feet of Building Area up to 179,446 square feet for each Building of Nursing Home Property. The sum of the resulting product is the amount of Fire Rescue Assessments to be imposed upon each Building of Nursing Home Property.

(C) The remaining portion of the City's fire rescue budget otherwise attributable to Nursing Home Property, and not funded through Fire Rescue Assessments imposed upon Nursing Home

Property, shall be funded from legally available City revenue other than
Fire Rescue Assessment proceeds.

**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, 2023, is estimated to be \$11,463,895.

(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, 2023, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

| 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 |

(C) 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 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.

(D) 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.

(E) 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.

(F) 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, 2023. 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.

(G) 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, 2023, 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, 2023, 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, as amended, 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, 2023, 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 5, 2023, 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, 2023 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 14, 2023, 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 14, 2023.

(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. 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 13. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 7th day of June, 2023.

ATTEST:

JENNIFER M. JOHNSON, MMC
CITY CLERK

MAYOR ANTHONY N. CAGGIANO

RECORD OF VOTE

| | |
|----------|-------|
| Arserio | _____ |
| Ruzzano | _____ |
| Caggiano | _____ |
| Schwartz | _____ |
| Simone | _____ |

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than June 14, 2023

[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, 2023.

The 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 assessments. 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

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 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 schedule.

| 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 |

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 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 2023, 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 Finance Department at (954) 972-6454, Monday through Friday between 8:00 a.m. and 6:00 p.m.

**JENNIFER M. JOHNSON, CMC
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 14, 2023

«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, 2023 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 \$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 | Type and Number of Billing Units | Fiscal Year 23-24 Assessment |
|------------------|----------------------------------|------------------------------|
| [Category] | [ParcelUnit][UnitDesc] | [Charge] |
| [Category] | [ParcelUnit][UnitDesc] | [Charge] |
| [Category] | [ParcelUnit][UnitDesc] | [Charge] |
| [Category] | [ParcelUnit][UnitDesc] | [Charge] |
| [Category] | [ParcelUnit][UnitDesc] | [Charge] |
| [Category] | [ParcelUnit][UnitDesc] | [Charge] |
| [Category] | [ParcelUnit][UnitDesc] | [Charge] |
| Total Assessment | | \$(SumofBld) |

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 \$(SumofBldgCharge).

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 *****