
CITY OF MARGATE, FLORIDA

**SUPPLEMENTAL
ANNUAL RATE RESOLUTION**

ADOPTED AUGUST 29, 2018

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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; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST CERTAIN ASSESSED PROPERTIES LOCATED WITHIN THE CITY OF MARGATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018; APPROVING THE RATE OF ASSESSMENT; APPROVING THE SUPPLEMENTAL 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; and

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; and

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, 2018; and

WHEREAS, the City Commission, on May 16, 2018, adopted Resolution No. 18-055 (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;

WHEREAS, due to a data processing error by the City's outside rate consultant, the mailed notices required by Section 11 of the Preliminary Rate Resolution for nine (9) properties in the City contained an incorrect amount of Building Area or Dwelling Units as listed on the ad valorem tax roll for the Fire Rescue Assessments for the Fiscal Year beginning October 1, 2018, and for prior Fiscal Years within the time period authorized in Section 2.12 of the Ordinance; and

WHEREAS, the adoption of this Supplemental Resolution is limited to the imposition of corrected Fire Rescue Assessments for the Fiscal Year beginning October 1, 2018, and for a prior Fiscal Year on the nine (9) properties identified in the Supplemental Assessment Roll, attached hereto as Appendix C, and does not otherwise affect the City's adoption of Resolution No. 18-067 by the City on June 20, 2018 (the "Annual Rate Resolution"); and

WHEREAS, in order to ensure that all notices are provided in accordance with the terms of the Preliminary Rate Resolution, the Ordinance, and the Uniform Assessment Collection Act, the City has provided proper notice to these nine (9) properties for the adoption of a Supplemental Assessment Roll; and

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

WHEREAS, notice of a public hearing has been mailed as required by the terms of the Ordinance, which provides notice to all affected property owners of an opportunity to be

heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A; and

WHEREAS, a public hearing was held on August 29, 2018, 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 (collectively the "Amended and Restated Final Assessment Resolution"), Resolution No. 18-055 (the "Preliminary Rate Resolution"), Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, the City of Margate Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

- (A) This resolution constitutes the Supplemental Annual Rate Resolution.
- (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, and the Preliminary Rate Resolution.

SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

- (A) The parcels of Assessed Property described in the Supplemental Assessment Roll, as updated to include the nine (9) properties that were renoticed to correct errors in the amount of Building Area or Dwelling Units as reflected on the ad valorem tax roll, 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 Supplemental Assessment Roll, a copy of which is attached hereto as Appendix C. The Supplemental Assessment Roll is hereby approved for the Fiscal Year beginning October 1, 2018, including any delinquent Fire Rescue Assessments from prior Fiscal Years within the time period authorized in Section 2.12 of the Ordinance.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property on the Supplemental Assessment Roll 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. Adoption of this supplemental 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.

(C) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved for the properties included on the Supplemental Assessment Roll. The Cost Apportionment and Parcel Apportionment methodologies adopted in Section 6 of the Preliminary Rate Resolution are hereby approved.

(D) For the Fiscal Year beginning October 1, 2018, the total estimated Fire Rescue Assessed Cost to be assessed is \$10,327,401, and the amount that will be assessed pursuant to the Supplemental Assessment Roll approved herein is \$239,991.84. 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, 2018, 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

(E) Additionally, any delinquent Fire Rescue Assessments from prior Fiscal Years within the time period provided in Section 2.12 of the Ordinance attributable to a Tax Parcel within the City shall be included within the Fire Rescue Assessment for such Tax Parcel for the Fiscal Year commencing October 1, 2018.

(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 Supplemental Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Supplemental Assessment Roll for the Fiscal Year beginning October 1, 2018.

(G) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon Buildings located on a parcel of Institutional Property whose use is wholly or partially exempt from ad valorem taxation under Florida law; however Government Property that is owned by federal government mortgage entities, such as the VA and HUD,

shall not be exempted from the Fire Rescue Assessment. Additionally, 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. 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.

(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 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.

(J) The Supplemental 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 B.

SECTION 4. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Supplemental 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 Supplemental 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 5. 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 6. EFFECTIVE DATE. This Supplemental Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 29th DAY OF AUGUST, 2018.

JOSEPH J. KAVANAGH, MMC
CITY CLERK

MAYOR ARLENE R. SCHWARTZ

RECORD OF VOTE

Peerman	_____
Simone	_____
Ruzzano	_____
Caggiano	_____
Schwartz	_____

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Samuel A. May and Tammy Peters, who, after being duly sworn, depose and say:


1. Samuel A. May, 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 May 16, 2018 (the "Preliminary Rate Resolution").

2. Tammy Peters is the Office Manager 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 Preliminary Rate 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 August 8, 2018, 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 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.



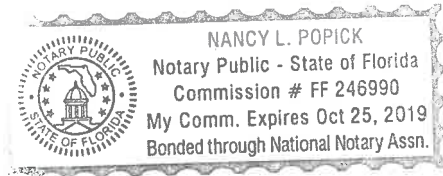
Samuel A. May, affiant



Tammy Peters, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 22 day of August, 2018 by Samuel A. May, City Manager, City of Margate, Florida. He is personally known to me or has produced _____ as identification and did take an oath.



Nancy L Popick
Printed Name: Nancy L Popick
Notary Public, State of Florida
At Large
My Commission Expires: 10/25/19
Commission No.: FF 246990

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 20th day of August, 2018 by Tammy Peters, Office Manager, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced as identification and did take an oath.

Sarah Ion Blalock
Printed Name: Sarah Ion Blalock
Notary Public, State of Florida
At Large
My Commission Expires: 5/30/21
Commission No.: GG 109172



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: August 8, 2018

1785 LLC
%PREECHA HONGNOPKHUN
1785 N STATE ROAD 7
MARGATE FL 33063

Parcel Tax ID: 484125032152
Sequence Number: MF-3
Legal: MARGATE 3RD ADD 44-48 B TR A S 100 OF N

***** 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 and the construction of a new fire station 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 \$10,327,401 for fiscal year October 1, 2018 – September 30, 2019. 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 18-19 Assessment
Commercial	3,520 Square Feet	\$1,056.00
	Total Assessment	\$1,056.00

The maximum annual Fire Rescue Assessment that can be imposed without further notice for fiscal year 2018-19 and for future fiscal years for the above parcel is \$1,056.00.

A public hearing will be held at 7:00 p.m. on August 29 in the City Commission Chambers of City Hall, 5790 Margate Boulevard, Margate, Florida, for the purpose of receiving public comment on the proposed assessment. 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

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

**CERTIFICATE
TO
SUPPLEMENTAL 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 supplemental non-ad valorem assessment roll for fire rescue services (the "Supplemental 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 Supplemental Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2018.

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 Supplemental Non-Ad Valorem Assessment Roll this _____ day of _____, 2018.

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]**

APPENDIX C

SUPPLEMENTAL ASSESSMENT ROLL

SUPPLEMENTAL ASSESSMENT ROLL

REGULAR NOTICE										
Notice	PID	Bldg Num	Owner Name	BUC	BUC Desc	Assigned Category	Units	Unit Type	Rate	Charge
1	484125031080	1	MARGATE COMMUNITY REDEVELOPMENT	212	Shopping Centers Neighborhood	Commercial	17,251 SqFt		\$0.30	\$5,175.30
	484125031080	2	MARGATE COMMUNITY REDEVELOPMENT	213	Restaurants Franchise	Commercial	1,116 SqFt		\$0.30	\$334.80
	484125031080	3	MARGATE COMMUNITY REDEVELOPMENT	212	Shopping Centers Neighborhood	Commercial	27,530 SqFt		\$0.30	\$8,259.00
									Total	\$13,769.10
2	484125031280	1	MARGATE COMMUNITY REDEVELOPMENT	200	Row Stores - 2 or more units	Commercial	28,434 SqFt		\$0.30	\$8,530.20
	484125031280	2	MARGATE COMMUNITY REDEVELOPMENT	200	Row Stores - 2 or more units	Commercial	16,321 SqFt		\$0.30	\$4,896.30
									Total	\$13,426.50
3	484125032152	1	1785 LLC	203	Restaurants	Commercial	3,520 SqFt		\$0.30	\$1,056.00
4	484125080313	1	BROWARD COUNTY FARM BUREAU INC	399	Combination Uses	Commercial	3,504 SqFt		\$0.30	\$1,051.20
5	484219260010	1	RT2P&B CORP	402	Garages - repair, car wash, etc.	Commercial	4,299 SqFt		\$0.30	\$1,289.70
6	484219280011	1	APPLEBY REAL ESTATE HOLDINGS	402	Garages - repair, car wash, etc.	Commercial	2,769 SqFt		\$0.30	\$830.70
7	484230170160	2	FLORIBBEAN WHOLESALE INC	500	Warehouse (any type of storage buildings - large o	Industrial/Warehouse	5,400 SqFt		\$0.03	\$162.00
	484230170160	1	FLORIBBEAN WHOLESALE INC	500	Warehouse (any type of storage buildings - large o	Industrial/Warehouse	6,888 SqFt		\$0.03	\$206.64
									Total	\$368.64
8	484219350011	1	CELEBRATION POINTE NORTH LLC	100	Apartments	Residential	282		\$300	\$84,600.00
DELINQUENT NOTICE										
	484124380010	1	TOSCANA PARK VILLAS LLC	100	Apartments	Residential		FY 17-18 delinquent residential dwelling units	\$300	\$51,600
						Residential	240	FY 18-19 dwelling units	\$300	\$72,000
								Total		\$123,600
								Grand Total		\$239,991.84