



# City of Margate

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## Legislation Text

**File #:** ID 2016-397, **Version:** 1

**TO:** Mayor and City Commission

**FROM:** Douglas E. Smith, City Manager

**DATE:** July 6, 2016

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

**BACKGROUND:** This rate resolution provides for the annual process for updating the Assessment Roll, directs the reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2016, and amends and restates the Initial Assessment Resolution. The rate for residential property will remain the same as last year.

**RECOMMENDATION:** For approval.

**FISCAL IMPACT:** 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, 2016, is \$7,737,656.00. 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, 2016, are as follows:

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

At the first reading of the fire assessment resolution on June 1, 2016, the City Commission provided initial approval for the removal of exemptions for nonprofit/government and removal of the nursing home buy down rate (which was previously set at the same rate as Commercial providing for a reduction from what the Nursing Home rate would have been otherwise). At the July 6 meeting the Commission can consider either continuing with the removal of the exemptions/nursing home buy down, approving an alternative rate if it provides for a fee reduction, or reinstating the exemptions and/or nursing home buy-downs.

Government Properties

- Includes Broward County School Board, United States Post Office, City, CRA and one other property.
  - Per Attorney hired by contractor GSG, the City would likely be unsuccessful in enforcing payment against other Government Properties.
- If exemption is not reinstated, revenue from other government properties would not be budgeted.

#### Tax-Exempt Properties

- Includes Religious Organizations, Private Schools and Other Tax-exempt properties.
- Options:
  - Reinstatement of the 100% exemption, all properties would pay zero
  - Approve an alternative, lower rate, properties would be billed less than the amount they were notified.
  - Approve the resolution as is without the exemption. Properties would be billed the amount listed on their notices.

#### Nursing Homes

- Includes for-profit nursing homes and assisted living facilities.
- Options:
  - Reinstatement of the buy down to Commercial Rate, all properties would be billed at \$0.23 per square foot.
  - Approve an alternative, lower rate, properties would be billed less than the amount they were notified.
    - Ex: Approve buy down to Institutional Rate of \$0.52 per square foot.
    - Ex: Approve buy down at certain percentage of current rate, example 50%, resulting in a rate of \$0.82 per square foot.
  - Approve the resolution as is without a buy down. Properties would be billed the amount listed on their notices.

Staff also discussed the option of instituting a veteran exemption from the fire assessment. While there are different options for doing a veteran exemption, the Commission could consider the following:

A residential veteran exemption for Broward County Property Appraiser Exempt Codes:

- 03 - Full Exemption for Totally and Permanent Disability/VA Total and Permanent Disability (80 properties)
- 06 - Total Exemption for Service-Connected Disabled Veteran confined to a wheelchair (1 property)
- Cost for exemption of the above 81 properties: \$18,225.

**CONTACT PERSON:** Douglas E. Smith, City Manager