

**CITY OF MIRAMAR  
PROPOSED CITY COMMISSION AGENDA ITEM**

**Meeting Date:** September 15, 2025

**Presenter's Name and Title:** Rafael Sanmiguel, Management and Budget Director

**Prepared By:** Kelly Cabrera-Acosta, Senior Budget Analyst

**Temp. Reso. Number:** 8482

**Item Description:** Temp. Reso. No. R8482 RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF MIRAMAR, FLORIDA; AMENDING THE PRELIMINARY RATE RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE RATE OF ASSESSMENT; AND APPROVING THE ASSESSMENT ROLL. (MANAGEMENT AND BUDGET DIRECTOR, RAFAEL SANMIGUEL)

Consent ☐ Resolution ☒ Ordinance ☐ Quasi-Judicial ☐ Public Hearing ☐

**Instructions for the Office of the City Clerk:**

**Public Notice** – As Required by the Sec. \_\_\_\_\_ of the City Code and/or Sec. \_\_\_\_\_, Florida Statutes, public notice for this item was provided as follows: on \_\_\_\_\_, in a \_\_\_\_\_ ad in the \_\_\_\_\_; by the posting the property on \_\_\_\_\_ and/or by sending mailed notice to property owners within \_\_\_\_\_ feet of the property on \_\_\_\_\_. (Fill in all that apply)

**Special Voting Requirement** – As required by Sec. \_\_\_\_\_, of the City Code and/or Sec. \_\_\_\_\_ Florida Statutes, approval of this item requires a \_\_\_\_\_ (unanimous 4/5ths etc. vote of the City Commission).

**Fiscal Impact:** Yes ☒ No ☐

**REMARKS:** Fire Protection Assessment revenue in the estimated amount of \$26,200,000 is included in the FY 2026 budget.


**Content:**

- **Agenda Item Memo from the City Manager to City Commission**
- **Resolution TR8482**
  - **Exhibit A: Affidavit of Mailing**
  - **Exhibit B: Proof of Publication**
  - **Exhibit C: Non-Ad Valorem Certification**
  - **Appendix F: Parcel Apportionment Methodology**



**CITY OF MIRAMAR  
INTEROFFICE MEMORANDUM**

**TO:** Mayor, Vice Mayor, & City Commissioners

**FROM:** Dr. Roy L. Virgin, City Manager 

**BY:** Rafael Sanmiguel, Management and Budget Director

**DATE:** September 10, 2025

**RE:** Temp. Reso. No. 8482 adopting the Fire Protection Assessment Rates for Fiscal Year 2026

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**RECOMMENDATION:** The City Manager recommends approval of Temp. Resolution No. 8482 which provides a fire protection assessment for Tax Year 2025.

**ISSUE:** The Fire Protection Assessment is required to be reauthorized each year.

**BACKGROUND:** The Fire Protection Assessment Program was first approved by the City Commission 19 years ago. This revenue source is directed specifically to fund fire protection services and is calculated based on historic call data for both the number of calls for service and the type of residence, business or institution requiring that service.

**DISCUSSION:** The proposed rates are based on a study that was updated in November 2022 by Government Services Group, Inc. The City updates the Fire Fee study every three to five years. The next update to the study is scheduled to occur in FY 2026 to be implemented for the FY 2027 operating budget cycle.

The Fire Protection Assessment is a revenue source in 25 of the 31 cities in Broward County, plus the unincorporated areas of the County. The proposed rates that would fund the full cost of providing fire protection to the City are as follows:

	<u>FY 2025 (100% Full Cost)</u>	<u>FY 2026 (100% Full Cost)</u>
Residential	\$479.21 per unit.	\$479.21 per unit.
Commercial	\$0.7329 per S.F.	\$0.7329 per S.F.
Industrial/Warehouse	\$0.1794 per S.F.	\$0.1794 per S.F.
Mobile Homes	\$221.44 per unit.	\$221.44 per unit.
Institutional	\$0.3751 per S.F.	\$0.3751 per S.F.

**ANALYSIS:** Revenues from this assessment will be collected in the City's Fiscal Year 2026 ("FY 2026"). The City Manager recommends keeping the rates to the level that would fund the full cost of providing fire protection to the City. This would generate revenue estimated in the amount of \$26,200,000. The revenue goes to fund fire protection service costs only.

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**CITY OF MIRAMAR  
MIRAMAR, FLORIDA**

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

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF MIRAMAR, FLORIDA; AMENDING THE PRELIMINARY RATE RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission enacted Ordinance No. 04-17 ("Ordinance"), which authorizes the reimposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City; and

**WHEREAS**, the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property; and

**WHEREAS**, the City Commission, on July 9, 2025, adopted Resolution No. 25-182 ("Preliminary Rate Resolution"), containing and referencing a brief and general description of the fire protection facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Protection Assessed Cost to

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compute the Fire Protection Assessment for fire protection 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; and

**WHEREAS**, in order to reimpose Fire Protection Assessments for the Fiscal Year beginning October 1, 2025, the Ordinance requires the City Commission to adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year which establishes the rates of assessment and approves the updated 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; and

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

**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 the opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Exhibit "A," and the proof of publication being attached hereto as Exhibit "B;" and

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**WHEREAS**, a public hearing was held on September 15, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; and

**WHEREAS**, the City Manager recommends approval of the Assessment Resolution; and

**WHEREAS**, the City Commission finds that it is in the best interest of the residents of the City of Miramar to approve the Assessment Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA AS FOLLOWS:**

**SECTION 1: AUTHORITY.** This Resolution is adopted pursuant to Ordinance No. 04-17 ("Ordinance"); Resolution No. 04-179, as amended (the "Initial Assessment Resolution"); Resolution No. 04-216 (the Final Assessment Resolution"); Resolution No. 25-182, as amended herein (the "Preliminary Rate Resolution"); Article VIII, Section 2, Florida Constitution; Sections 166.021 and 166.041, 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 Initial Assessment Resolution, as amended, the Final Assessment Resolution and the Preliminary Rate Resolution, as amended herein.

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**SECTION 3: EXEMPTIONS.** Residential property owners who qualify and receive the following exemptions pursuant to referenced Florida Statutes shall be exempt from the City's Fire Protection Assessment:

1. Full Exemption for Veteran's Service-Connected Total and Permanent Disability & Surviving Spouse of Veteran or First Responder (F.S. 196.081);
2. Total Exemption for Service-Connected Disabled Veteran confined to a wheelchair (F.S. 196.091);
3. Full Exemption for Totally and Permanently Disabled Persons
  - a. Permanent and Total Disability (Quadriplegic) (F.S. 196.101);
  - b. Permanent and Total Disability (Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)) (F.S. 196.101);
4. Tax Exemption for Totally and Permanently Disabled First Responders & Surviving Spouse of First Responder (F.S. 196.102);
5. Low-Income Senior's Additional Homestead Exemption (including Long-Term Residency Senior Exemption) (F.S. 196.075)

**SECTION 4: PRELIMINARY RATE RESOLUTION AMENDED.** The Parcel Apportionment methodology for Non-Residential Property, as set forth in Appendix F, and adopted in Section 8 of the Preliminary Rate Resolution, is amended as follows:

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**SECTION B-2. NON-RESIDENTIAL PROPERTY.** The Fire Protection Assessments for each Building of Non-Residential Property shall be computed as follows:

(A) Respectively, multiply the Fire Protection Assessed Costs by the Demand Percentage attributable to each of the non-residential Property Use Categories. The resulting dollar amounts reflect the portion of the City's fire protection budget to be respectively funded from Fire Protection Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each Building of Non-Residential Property into the appropriate non-residential Property Use Category for that Building.

(C) For each non-residential Property Use Category, add the building square footage of all the Buildings in each non-residential Property Use Category. All Buildings with a number of square feet exceeding 100,000 will be included in the calculation at 100,000 square feet. This sum reflects an aggregate square footage area for each non-residential Property Use Category to be used by the City in the computation of Fire Protection Assessments.

(D) Divide the product of subsection (A) of this section relative to each of the non-residential Property Use Categories by the sum of the square foot allocations for each non-residential Property Use Category described in subsection (C) of this section. The resulting quotient expresses a dollar amount per square foot of improved area ("the square foot rate") to be used in computing Fire Protection Assessments on each of the respective non-residential Property Use Categories.



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(E) For each of the non-residential Property Use Categories, multiply the applicable square foot rate calculated under subsection (D) of this section by the number of square feet, up to 100,000 square feet, for each Building in the non-residential Property Use Categories. The resulting product for each Building expresses the amount of Fire Protection Assessments to be imposed on each Building of Non-Residential Property.

**SECTION 5: REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.**

(A) The parcels of Assessed Property described in the updated Assessment Roll, which is hereby approved, are found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Rate Resolution, as amended herein, in the amount of the Fire Protection Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution, as amended herein. 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,

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and findings as set forth in the Ordinance, the Initial Assessment Resolution, as amended, and the Final Assessment Resolution and the Preliminary Rate Resolution, as amended, from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution, as amended, the Final Assessment Resolution and the Preliminary Rate Resolution, as amended herein.

(B) The method for computing Fire Protection Assessments described and referenced in the Preliminary Rate Resolution, as amended herein, is hereby approved. The Parcel Apportionment methodology, as amended herein, which is described in Appendix F and adopted in Section 8 of the Preliminary Rate Resolution, is hereby approved.

(C) For the Fiscal Year beginning October 1, 2025, the estimated Fire Protection Assessed Cost to be assessed is \$26,200,000. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the Estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2025, are established as follows:

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<b>Property Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$479.21
Mobile Home Parks	\$221.44
<b>Property Category</b>	<b>Rate Per Square Foot (capped at 100,000 square feet)</b>
Commercial	\$0.7329
Industrial/Warehouse	\$0.1794
Institutional	\$0.3751

(D) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such updated Assessment Roll for the Fiscal Year beginning October 1, 2025.

(E) Institutional Property whose use is exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection Assessments upon such buildings located on Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection Assessment shall be imposed upon a building located on Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law.

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(F) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection 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 Protection Assessments.

(G) As authorized in Section 2.13 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Final Assessment Resolution based upon the rates of assessment approved herein.

(H) Fire Protection 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.

(I) The updated Assessment Roll, as approved herein, together with the correction of any errors or omissions as provided for in Ordinance No. 04-17, 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 Exhibit "C."

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**SECTION 6: CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution, as amended herein, is hereby confirmed.

**SECTION 7: 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 updated Assessment Roll and the levy and lien of the Fire Protection 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 8: 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 affecting the validity of the other provisions of this Resolution.

**SECTION 9: EFFECTIVE DATE.** This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

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**PASSED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Mayor, Wayne M. Messam

\_\_\_\_\_  
Vice Mayor, Yvette Colbourne

ATTEST:

\_\_\_\_\_  
City Clerk, Denise A. Gibbs

I HEREBY CERTIFY that I have  
approved this RESOLUTION  
as to form:

\_\_\_\_\_  
City Attorney,  
Austin Pamies Norris Weeks Powell, PLLC

**Requested by Administration**

Commissioner Maxwell B. Chambers

Commissioner Avril Cherasard

Vice Mayor Yvette Colbourne

Commissioner Carson Edwards

Mayor Wayne M. Messam

**Voted**

\_\_\_\_\_

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\_\_\_\_\_

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AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Rafael Sanmiguel and Holly Cimino, who, after being duly sworn, depose and say:

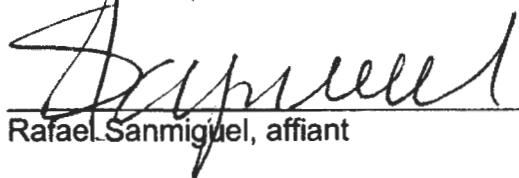
1. Rafael Sanmiguel, as Director of Management & Budget of the City of Miramar, Florida ("City"), pursuant to that certain Work Plan provided by Government Services Group, Inc. ("GSG") on October 13, 2003, and the authority and direction received from the City Commission timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Fire Protection Assessment Ordinance adopted by the City Commission on May 5, 2004 (the "Assessment Ordinance") and in conformance with the Preliminary Assessment Resolution adopted by the City Commission on July 9, 2025 (the "Preliminary Assessment Resolution").

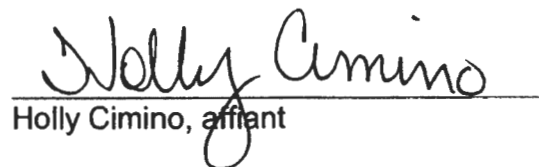
2. Holly Cimino, as Director of Finance, Budget and Tax Roll Management of the Broward County Property Appraiser's Office, pursuant to the authority and direction of the Agreement between Marty Kiar, Broward County Property Appraiser, and City of Miramar dated May 4, 2017, has caused the notices required by the Assessment Ordinance to be prepared in conformance with the Preliminary Assessment Resolution. An exemplary form of such notice, the "TRIM Notice", is attached hereto. The Broward County Property Appraiser's Office has caused such individual notices for each affected property owner to be prepared and each notice includes 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 23, 2025, the Broward County Property Appraiser's Office certifies the mailing of the above-referenced notices in accordance with the Assessment Ordinance and the Preliminary Assessment 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. Notices to property owners receiving multiple individual notices were mailed or caused to be mailed by the Broward County Property Appraiser's Office on or before August 23, 2025.

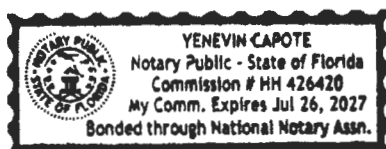
FURTHER AFFIANTS SAYETH NAUGHT.

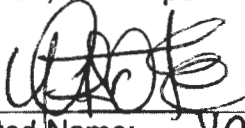
  
Rafael Sanmiguel, affiant

  
Holly Cimino, affiant

STATE OF FLORIDA  
COUNTY OF BROWARD

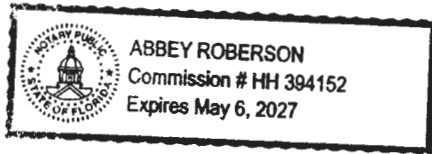
The foregoing Affidavit of Mailing was sworn to and subscribed before me this 6 day of August, 2025 by Rafael Sanmiguel, Director of Management & Budget, City of Miramar, Florida, who is personally known to me or has produced identification and did take an oath.

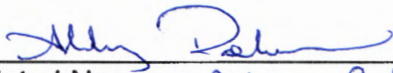


  
Printed Name: Yenevin Capote  
Notary Public, State of Florida At Large  
My Commission Expires: July 26, 2027  
Commission No.: HH 426420



The foregoing Affidavit of Mailing was sworn to and subscribed before me this 26 day of August, 2025 by Holly Cimino, Director of Finance, Budget and Tax Roll Management, Broward County Property Appraiser's Office, who is personally known to me or has produced identification and did take an oath.



  
Printed Name: Abbey Roberson  
Notary Public, State of Florida At Large  
My Commission Expires: 5-6-2027  
Commission No.: HH 394152

**Sold To:**

City of Miramar Office of the City Clerk - CU00111757  
2300 Civic Center Pl  
Hollywood, FL 33025-6577

**Bill To:**

City of Miramar Office of the City Clerk - CU00111757  
2300 Civic Center Pl  
Hollywood, FL 33025-6577

**Published Daily**

**Fort Lauderdale, Broward County, Florida**  
**Boca Raton, Palm Beach County, Florida**  
**Miami, Miami-Dade County, Florida**

**State Of Florida**  
**County Of Orange**

Before the undersigned authority personally appeared  
Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL,  
a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the  
attached copy of advertisement, being a Legal Notice in:

The matter of 11745-Other Legal Notices ,  
Was published in said newspaper by print in the issues of, and by publication on the  
newspaper's website, if authorized on Aug 17, 2025  
STORMWATER Assessment  
Affiant further says that the newspaper complies with all legal requirements for  
publication in Chapter 50, Florida Statutes.



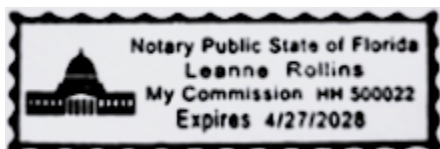
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Signature of Affiant

Sworn to and subscribed before me this: August 25, 2025.



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Signature of Notary Public

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Name of Notary, Typed, Printed, or Stamped  
Personally Known (X) or Produced Identification ( )

Notice of Availability of the Atlantic Fleet Training and Testing Final Supplemental Environmental Impact Statement/Overseas Environmental Impact Statement

The Navy, Marine Corps, and Coast Guard, in cooperation with the National Marine Fisheries Service (NMFS), have prepared a Final Supplemental Environmental Impact Statement/Overseas Environmental Impact Statement (EIS/OEIS) (ID# SEIS-007-17-USN-1723491961) that analyzes the potential environmental impacts from training and testing activities in 2025 and beyond conducted within the Navy's Atlantic Fleet Training and Testing (AFTT) Study Area. This supplemental analysis updates the Navy's 2018 Final EIS/OEIS with the best available science, changes to the regulatory environment, and refinements to the Study Area and Proposed Action.

Proposed Action:

The Navy, Marine Corps, and Coast Guard's Proposed Action is to conduct military readiness training and testing activities including activities with active sonar and explosives in the AFTT Study Area, which includes the western Atlantic Ocean along the east coast of North America, the Gulf of America, and portions of the Caribbean Sea. The Study Area also includes Navy and Coast Guard pierside locations and port transit channels, bays, harbors, inshore waterways, and civilian ports where military readiness activities occur as well as vessel and aircraft transit routes over water between homeports and operating areas. The purpose of the Proposed Action is to ensure the Navy, Marine Corps, and Coast Guard are able to organize, train, and equip service members and personnel to meet their respective national defense missions in accordance with their Congressionally mandated requirements. These missions are achieved in part by conducting military readiness activities within the Study Area in accordance with established Department of the Navy military readiness requirements. The Proposed Action is needed to prepare the Navy, Marine Corps, and Coast Guard Forces to respond to world events, including large-scale conflict response, maritime security, and humanitarian assistance and disaster relief.

Public Involvement:

The completion of the Final Supplemental EIS/OEIS follows several years of research, analysis, and public involvement. Public input on the scope of the environmental analysis was obtained during the public scoping period November to December 2023. Following the public release of the Draft Supplemental EIS/OEIS, public input was obtained from September to November 2024.

The Final Supplemental EIS/OEIS includes responses to the public comments received during the Draft Supplemental EIS/OEIS public comment period.

The Final Supplemental EIS/OEIS will be available on the Navy's website beginning August 15, 2025 at [www.nepa.navy.mil/aftheis](http://www.nepa.navy.mil/aftheis).

For more information visit the project website at [www.nepa.navy.mil/aftheis](http://www.nepa.navy.mil/aftheis) or contact: Naval Facilities Engineering Systems Command Atlantic, Attention: Code EV22SG (AFTT EIS Project Managers) 6506 Hampton Blvd., Norfolk, VA 23508-1278



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Jumble Daily | Jumble Crossword Daily  
Jumble Sunday | Sudoku | Mahjong  
Bubble Shooter Pro | Plus many more



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Miramar will conduct a public hearing to consider the reimposition of annual fire protection special assessments for the provision of fire protection services within the municipal boundaries of the City of Miramar for the Fiscal Year beginning October 1, 2025.

The hearing will be held at 6:00 p.m. on September 15, 2025, in the Commission Chambers of City Hall, 2300 Civic Center Place, Miramar, Florida, for the purpose of receiving public comment on the proposed assessments. 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) 602-3011, at least two days prior to the date of the hearing.

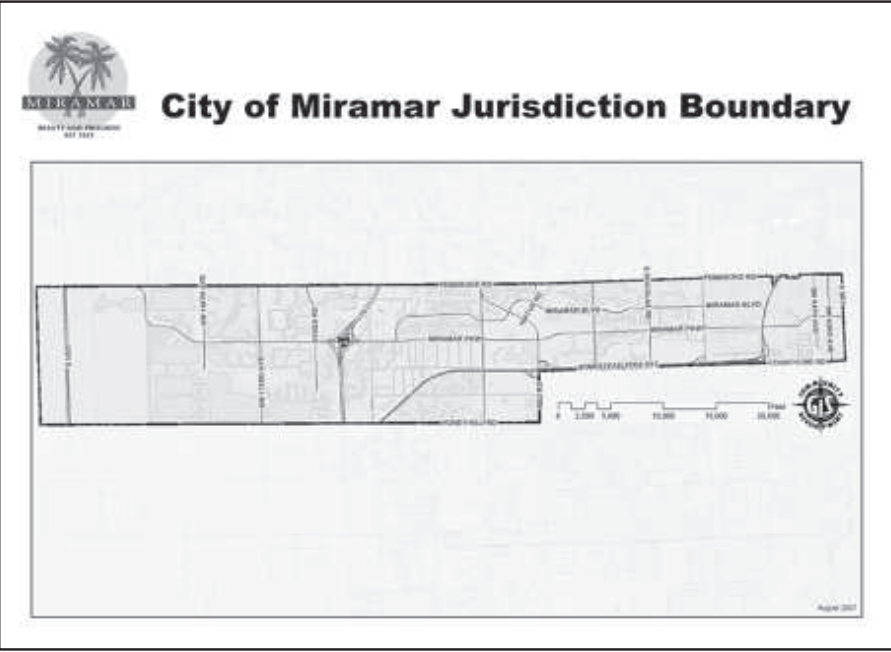
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedules.

FIRE PROTECTION ASSESSMENTS FISCAL YEAR 2025-2026				
RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential	\$479.21			
Mobile Homes	\$221.44			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (per square foot)	Commercial	Industrial/Warehouse	Institutional
		\$0.7329	\$0.1794	\$0.3751

Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments and the preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 2300 Civic Center Place, Miramar, Florida.

The fire protection service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2025, 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 City's Budget Office at (954) 602-3078, Monday through Thursday between 7:30 a.m. and 6:00 p.m.



CITY COMMISSION  
CITY OF MIRAMAR, FLORIDA

Denise A. Gibbs, MMC  
City Clerk

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

Notice is hereby given that the City Commission of the City of Pembroke Pines will conduct a public hearing to consider the re-imposition of annual fire rescue special assessments for the provision of fire rescue services within the municipal boundaries of the City of Pembroke Pines.

The hearing will be held at 5:15 p.m. on September 15, 2025, in the City Commission Chambers, 601 City Center Way, Pembroke Pines, Florida, 33025 for the purpose of receiving public comment on the proposed assessments. 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) 450-1050, at least seven days prior to the date of the hearing.

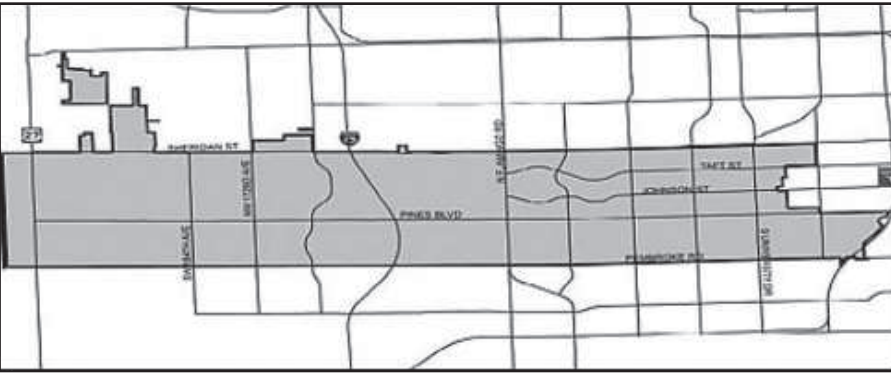
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedules.

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$408.14
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.6337
Industrial/Warehouse	\$0.1218
Institutional	\$0.5456

Copies of the Fire Rescue Assessment Ordinance, the Preliminary Rate Resolution and the preliminary Assessment Roll are available for inspection in the office of the City Clerk, City Hall, located at 601 City Center Way, Pembroke Pines, Florida, 33025.

The fire rescue service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2025, 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 Pembroke Pines Fire Rescue Department at (954) 499-9600, Monday through Thursday between 8:00 a.m. and 6:00 p.m.



CITY COMMISSION  
PEMBROKE PINES, FLORIDA  
Debra E. Rogers, CMC  
City Clerk

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER SERVICE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Miramar will conduct a public hearing to consider the approval of an annual stormwater service special assessment for the provision of stormwater management services within the municipal boundaries of the City of Miramar for the Fiscal Year beginning October 1, 2025.

The hearing will be held at 6:00 p.m. on September 15, 2025, in the Commission Chambers of City Hall, 2300 Civic Center Place, Miramar, Florida, for the purpose of receiving public comment on the proposed assessment. 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)602-3011, at least two days prior to the date of the hearing.

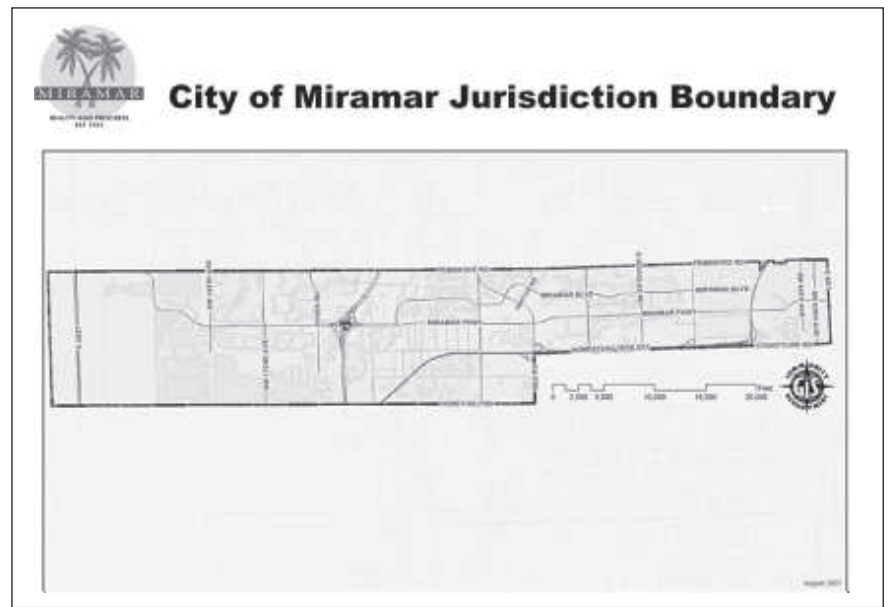
The assessment for each parcel of property will be based upon each parcel's classification, impervious area and the total number of Equivalent Residential Units (ERU's). One ERU = 3,619 square feet for the purposes of calculating the assessment for each Tax Parcel. Impervious Area means hard surfaced areas resulting from Development which either prevent or severely restrict the entry of water into the soil mantle and/or cause water to run off the surface in greater quantities or at an increased rate of flow from that present under natural conditions prior to Development. The proposed stormwater assessment rate is \$135.00 per ERU.

STORMWATER SERVICE ASSESSMENTS  
FISCAL YEAR 2025-2026

Copies of the Master Service Assessment Ordinance, the Preliminary Assessment Resolution, and the Preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 2300 Civic Center Place, Miramar, Florida.

The stormwater service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2025, 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 City's Public Works Department at (954) 883-6836, Monday through Thursday between 8:00 a.m. and 6:00 p.m.



CITY COMMISSION  
CITY OF MIRAMAR, FLORIDA

Denise A. Gibbs, MMC  
City Clerk

**CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of City of Miramar, located in Broward ☐ County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county 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, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 15 day of September ☐ , 2025  
year

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Chairman of the Board or authorized agent

of City of Miramar  
Name of local government

Broward ☐ County, Florida

**APPENDIX F**  
**PARCEL APPORTIONMENT METHODOLOGY**

## **APPENDIX F**

### **PARCEL APPORTIONMENT METHODOLOGY**

The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows.

**SECTION B-1. RESIDENTIAL PROPERTY.** The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to the residential Property Use Category by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City for the residential Property Use Category, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

**SECTION B-2. NON-RESIDENTIAL PROPERTY.** The Fire Protection Assessments for each Building of Non-Residential Property shall be computed as follows:

(A) Respectively, multiply the Fire Protection Assessed Costs by the Demand Percentage attributable to each of the non-residential Property Use Categories. The resulting dollar amounts reflect the portions of the City's fire protection budget to be respectively funded from Fire Protection Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each Building of Non-Residential Property into the appropriate non-residential Property Use Category for that Building.

(C) For each non-residential Property Use Category, add the Building square footage of all the Buildings in each non-residential Property Use Category. All Buildings with a number of square feet exceeding 100,000 will be included within the calculation at



100,000 square feet. This sum reflects an aggregate square footage area for each non-residential Property Use Category to be used by the City in the computation of Fire Protection Assessments.

(D) Divide the product of subsection (A) of this Section relative to each of the non-residential Property Use Categories by the sum of the square foot allocations for each non-residential Property Use Category described in subsection (C) of this Section. The resulting quotient expresses a dollar amount per square foot of improved area ("the square foot rate") to be used in computing Fire Protection Assessments on each of the respective non-residential Property Use Categories.

(E) For each of the non-residential Property Use Categories, multiply the applicable square foot rate calculated under subsection (D) of this Section by the number of square feet, up to 100,000 square feet, for each Building in the non-residential Property Use Categories. The resulting products for each Building expresses the amount of Fire Protection Assessments to be imposed on each Building of Non-Residential Property.

**SECTION B-3. MOBILE HOME PARK PROPERTY.** The Fire Protection Assessment for each Tax Parcel of Mobile Home Park property shall be computed by multiplying the Demand Percentage attributable to the Mobile Home Park Property Use Category by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City for the Mobile Home Park Property Use Category, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

**SECTION B-4. MIXED USE PROPERTY.** The Fire Protection Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Protection Assessments computed for each Property Use Category.