

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

Meeting Date: September 12, 2019

Presenter's Name and Title: Norman Mason, Director, Management & Budget

Temp. Reso. Number: 7008

Item Description: Temp. Reso. No. 7008, 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, 2019; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL. (Management & Budget Director Norm Mason)

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 \$22,000,000 is included in the FY 2020 budget.

Content:

- **Agenda Item Memo from the City Manager to City Commission**
- **Resolution TR 7008**
 - **Exhibit A: Affidavit of Mailing**
 - **Exhibit B: Proof of Publication**
 - **Exhibit C: Non-Ad Valorem Certification**



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Vernon E. Hargray, City Manager *For. [Signature]*

BY: Norm Mason, Management & Budget Director

DATE: September 5, 2019

RE: Temp. Reso. No. 7008, adopting the Fire Protection Assessment Rates for Fiscal Year 2020

RECOMMENDATION: The City Manager recommends approval of Temp. Reso. No. 7008, which provides a fire protection assessment for tax year 2019. Revenues from this assessment will be collected in the City's Fiscal Year 2020 ("FY 2020"). The City Manager recommends adjusting rates to the level that would fund the full cost of providing fire protection to the City thus eliminating the subsidy that is currently provided by other General Fund revenues. This would generate revenue estimated in the amount of \$22,000,000.

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

BACKGROUND: The Fire Protection Assessment Program was approved by the City Commission fourteen 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. The latest study was updated in June 2018 by Government Services Group, Inc.

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 adjustments to the rates that would fund the full cost of providing fire protection to the City are as follows:

	<u>FY 2019 (100% Full Cost)</u>	<u>FY 2020 (100% Full Cost)</u>
Residential	\$398.23 per unit	\$398.23 per unit.
Commercial	\$0.7457 per S.F.	\$0.7457 per S.F.
Industrial/Warehouse	\$0.1191 per S.F.	\$0.1191 per S.F.
Mobile Homes	\$296.26 per unit	\$296.26 per unit.
Institutional	\$0.6194 per S.F.	\$0.6194 per S.F.

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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, 2019; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission has enacted Ordinance No. 04-17 (the "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 June 12, 2019, adopted Resolution No. 19-134 (the "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, 2019, 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 12, 2019, 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 citizens and 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; Resolution No. 04-179, as amended (the "Initial Assessment Resolution"); Resolution No. 04-216 (the Final Assessment Resolution"); Resolution No. 19-134, 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 Ordinance No. 04-17. 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: PRELIMINARY RATE RESOLUTION AMENDED. The Parcel Apportionment methodology for Non-Residential Property, as set forth in Appendix F and adopted in Section 7 of the Preliminary Rate Resolution, is amended as follows:

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.

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(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 product for each Building expresses the amount of Fire Protection Assessments to be imposed on each Building of Non-Residential Property.

SECTION 4: 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

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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, 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 7 of the Preliminary Rate Resolution, is hereby approved.

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(C) For the Fiscal Year beginning October 1, 2019, the estimated Fire Protection Assessed Cost to be assessed is \$22,000,000. 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, 2019, are established as follows:

Property Category	Rate Per Dwelling Unit
Residential	\$398.23
Mobile Home Parks	\$296.26
Property Category	Rate Per Square Foot (capped at 100,000 square feet)
Commercial	\$0.7457
Industrial/Warehouse	\$0.1191
Institutional	\$0.6194

(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, 2019.

(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

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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.

(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.

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(l) 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".

SECTION 5: CONFIRMATION OF PRELIMINARY RATE RESOLUTION.

The Preliminary Rate Resolution, as amended herein, is hereby confirmed.

SECTION 6: 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 7: 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.

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SECTION 8: **EFFECTIVE DATE.** This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this _____ day of _____, _____.

Mayor, Wayne M. Messam

Vice Mayor, Alexandra P. Davis

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 Winston F. Barnes
Commissioner Maxwell B. Chambers
Commissioner Yvette Colbourne
Vice Mayor Alexandra P. Davis
Mayor Wayne M. Messam

Voted

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AFFIDAVIT OF MAILING

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

1. Norman Mason, 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 June 12, 2019 (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 21, 2019, 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 21, 2019.

FURTHER AFFIANTS SAYETH NAUGHT.

Norman Mason
Norman Mason, affiant

Holly Cimino
Holly Cimino, affiant

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 19 day of August, 2019 by Norman Mason, Director of Management & Budget, City of Miramar, Florida, who is personally known to me or has produced identification and did take an oath.

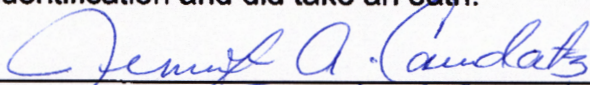


KAREN LIVERNOIS
MY COMMISSION # FF 952258
EXPIRES: May 14, 2020
Bonded Thru Budget Notary Services

Karen Livernois
Printed Name: Karen Livernois
Notary Public, State of Florida At Large
My Commission Expires: 5/14/20
Commission No.: 952258

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 20th day of August, 2019 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: Jennifer A. Cavrudatz
Notary Public, State of Florida At Large
My Commission Expires: 1/12/2021
Commission No.: GG 055190

SUN SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida

Boca Raton, Palm Beach County, Florida

Miami, Miami-Dade County, Florida

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

Before the undersigned authority personally appeared

Mark Kuznitz who on oath says that he/she is a duly authorized representative of the Classified Department of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach/Miami-Dade County, Florida, that the attached copy of advertisement, being, a NOTICE OF PUBLIC HEARING in the matter of THE CITY OF MIRAMAR - FIRE ASSESSMENT NOTICE appeared in the paper on AUGUST 18, 2019 AD ID# 6385763 Affiant further says that the said Sun-Sentinel is a newspaper published in said Broward/Palm Beach/Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach/Miami-Dade County, Florida, each day, and has entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant says that he/she has neither paid, nor promised, any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.



Mark Kuznitz, Affiant

Sworn to and subscribed before me on AUG 18, 2019


(Signature of Notary Public)



(Name of Notary typed, printed or stamped)

Personally Known X or Produced
Identification _____

PLACE COPY OF LEGAL NOTICE HERE

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, 2019.

The hearing will be held at 6:00 p.m. on September 12, 2019, 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 2019-2020

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential	\$398.23			
Mobile Homes	\$296.26			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (per square foot)	Commercial	Industrial/ Warehouse	Institutional
		\$0.7457	\$0.1191	\$0.6194

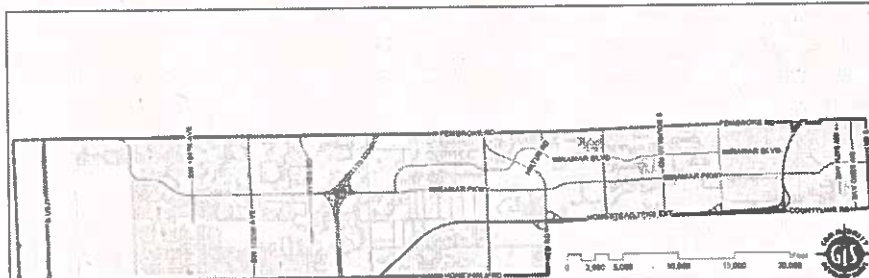
Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments and the preliminary Assessment 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 2019, 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 of Miramar Jurisdiction Boundary





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 12 day of September, 2019
year

Chairman of the Board or authorized agent

of City of Miramar
Name of local government

Broward County, Florida