CITY OF MIRAMAR PROPOSED CITY COMMISSION AGENDA ITEM

Meeting Date: September 15, 2020

Presenter's Name and Title: Anthony Collins, P.E., PMP, Director of Public Works on behalf of Public Works Department

Prepared By: Kristy Gilbert, Asst. Public Works Director

Temp. Reso. Number: 7246

Item Description: Temp. Reso. #R7246, relating to the provision of Stormwater Management Services in the City of Miramar, Florida; reimposing Stormwater Management Service Assessments against assessed properties located within the City for the fiscal year beginning October 1, 2020; approving the rate of assessment, approving the assessment roll. (*Director of Public Works, Anthony Collins*).

Consent \Box Resolution \boxtimes Ordinance \Box Quasi-Judicial \Box Public Hearing \Box

Instructions for the Office of the City Clerk: Need three (3) executed, certified copies of Resolution and Exhibit C signed by Mayor on the evening of approval. DUE TO THE COUNTY BY SEPTEMBER 16, 2020.

 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 by the City Commission.

Fiscal Impact: Yes ⊠ No □

REMARKS: Stormwater Management Assessment revenue in the estimated amount of \$5,497,147 is included in the FY2021 budget in Account No. 415-50-000-000-000-325205 entitled "Stormwater Assessment".

Content:

- Agenda Item Memo from the City Manager to City Commission
- Resolution TR7246
 - Exhibit A: Affidavit of Mailing
 - Exhibit B: Proposed Proof of Publication
 - Exhibit C: Non Ad-Valorem Certification



CITY OF MIRAMAR INTEROFFICE MEMORANDUM

TO: Mayor, Vice Mayor, & City Commissioners

²⁰FROM: Vernon E. Hargray, City Manager

BY: Anthony Collins, P.E., PMP, Director of Public Works

DATE: September 10, 2020

RE: Temp. Reso. No. 7246, adopting the final Stormwater Management Assessment Rate for Fiscal Year 2021

<u>RECOMMENDATION</u>: The City Manager recommends approval of Temp. Reso. 7246, approving the Stormwater Management Assessment Rate for tax year 2020. Revenues from this assessment will be collected in the City's Fiscal Year 2021.

ISSUE: In order to charge the stormwater management assessment on property tax bills for revenues to be received in Fiscal Year 2021, the City must conduct a public hearing and the City Commission must approve the Stormwater Management Assessment Rate Resolution.

BACKGROUND: On July 8, 2020, the City Commission approved Resolution No. 20-157, adopting the preliminary Stormwater Management Assessment rate for Fiscal Year 2021, beginning October 1, 2020. Notice of the stormwater assessment and the public hearing to approve the stormwater assessment rate were mailed to residents on the Notice of Proposed Property Taxes (TRIM) in August 2020 by the Broward County Property Appraiser. Additionally, notice of the proposed rate and the final hearing were advertised in the Sun Sentinel in accordance with the City's Master Service Assessment Ordinance and Florida Statutes.

The proposed final assessment rate for Fiscal Year 2021 is the same as the preliminary rate of \$102 per Equivalent Residential Unit ("ERU") approved on July 8, 2020. The estimated total number of ERUs to be assessed is 56,139.16, and the revenue to be generated for Fiscal Year 2021 is estimated at \$5,497,147. The revenue generated will be used in funding operational expenses, debt payments and capital improvement projects

related to stormwater management throughout the City. The Project Manager for the Stormwater Assessment is Alcia Allen, Fiscal Operations Manager.

DISCUSSION: Annual adoption of the Stormwater Assessment revenue is required each year during the budget process so Broward County Property Appraiser can place the assessment on the annual property tax bill. The proposed Stormwater assessment rate established by this Resolution will be the final action required of this Commission to place the assessment on the 2020 tax bill. The assessment will be collected during the City's fiscal year 2021. No change is being proposed for the assessment rate for FY2021.

ANALYSIS: Stormwater Management assessment revenue in the estimated amount of \$5,497,147 is included in the City's FY2021 budget in Account No. 415-50-000-000-000-325205 entitled "Stormwater Assessment".

CITY OF MIRAMAR MIRAMAR, FLORIDA

RESOLUTION NO.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, RELATING TO THE PROVISION OF STORMWATER MANAGEMENT SERVICES IN THE CITY OF MIRAMAR. FLORIDA: REIMPOSING STORMWATER MANAGEMENT SERVICE ASSESSMENTS AGAINST ASSESSED PROPERTES LOCATED WITHIN THE CITY FOR THE FISCAL YEAR **BEGINNING OCTOBER 1, 2020; APPROVING THE RATE** OF ASSESSMENT, APPROVING THE ASSESSMENT **ROLL: AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, on July 2, 2014, the City Commission approved Ord. No. 14-17 (the

"Ordinance"), which authorizes the imposition of service assessments against Assessed

Property located within the City for services, facilities, and programs providing a special

benefit to property located within the City, which includes the City's provision of

stormwater management services; and

WHEREAS, the imposition of a Stormwater Service Assessment for stormwater management services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Stormwater Management Service Assessed Cost among parcels of Assessed Property; and

WHEREAS, the City Manager recommends approval of this Resolution; and

WHEREAS, the City Commission desires to reimpose the Stormwater Service Assessment in the City in accordance with the procedures provided in the Ordinance, including the tax bill collection method, for the fiscal year beginning on October 1, 2021.

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. 14-17 (the "Assessment Ordinance"), Resolution No. 14-158, as amended (the "Initial Assessment Resolution"); Resolution No. 14-183 (the "Final Assessment Resolution"); Resolution No. 14-183 (the "Final Assessment Resolution"); Resolution No. 15-168, (the "Preliminary Rate Resolution"); Sections 166.021, 166.041, and 197.3632, Florida Statutes, and other applicable provisions of law.

Section 2: DEFINITIONS. This Resolution constitutes the Annual Rate Resolution for the fiscal year beginning on October 1, 2020. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and Preliminary Rate Resolution.

Section 3: INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender.

2

Section 4 : FINDINGS. It is hereby ascertained, determined, and declared that:

(A) The findings provided in Section 1.04 of the Preliminary Rate Resolution are hereby ratified, confirmed, and incorporated as if set forth fully herein.

(B) On July 8, 2020, the City Commission adopted the Preliminary Rate Resolution which described the Stormwater Management Services, provided for the funding thereof through Stormwater Service Assessments and the method of assessing the cost of such services against the real property located within the City that will be specifically benefited thereby, established a public hearing date and time to consider imposition of the Assessments, and directed preparation of the preliminary Stormwater Service Assessment Roll and the provision of the notices required by the Assessment Ordinance.

(C) Pursuant to Section 2.08 of the Assessment Ordinance, the City Commission is required to repeal, modify, or confirm the Preliminary Rate Resolution, with such amendments as the City Commission deems appropriate after hearing concerns and receiving comments or objections of interested parties.

(D) The Stormwater Service Assessment Roll has heretofore been filed at the Offices of the City Manager, City Hall, 2300 Civic Center Place, Miramar, Florida, and made available for public inspection.

3

(E) As required by the terms of the Assessment Ordinance and the Preliminary Rate Resolution, notice of a public hearing has been published and mailed to each affected property owner notifying such property owner of the opportunity to be heard.

(F) The affidavit of mailing and proof of publication are attached hereto as Exhibits "A" and "B," respectively.

(G) A public hearing was held on September 15, 2020, and comments and objections of all interested persons have been heard and considered as required by law.

(H) The Assessments contemplated hereunder will be imposed by the City, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

(I) The benefits derived from the Stormwater Management Services equal or exceed the amount of the Assessments levied and imposed hereunder. The Assessments for any Tax Parcel subject thereto does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel.

(J) The City Commission hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the Stormwater Management Service by fairly and reasonably allocating the Stormwater Management Service Cost amongst specially benefited property.

Reso. No. _____

4

(K) <u>Section 5</u>: APPROVAL OF ASSESSMENT ROLL. The Stormwater Service Assessment Roll, which is on file with the City Manager and incorporated herein by reference, is hereby approved.

Section 6: REIMPOSITION OF STORMWATER SERVICE ASSESSMENTS.

(A) The Tax Parcels described in the Stormwater Service Assessment Roll are hereby found to be specially benefited by the provision of Stormwater Management Service. The apportionment methodology for the Stormwater Service Assessments, as set forth in Section 3.03 of the Preliminary Rate Resolution is hereby approved. Accordingly, a Stormwater Service Assessment in the amount of \$102 per ERU is hereby levied and imposed against each Tax Parcel described in the Stormwater Service Assessment Roll.

(B) The Stormwater Service Assessment shall constitute a lien against Assessed Property 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. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the property included on the Stormwater Service Assessment Roll as of January 1, 2021, the lien date for ad valorem taxes under the tax roll.

5

Section 7: COLLECTION OF ASSESSMENTS.

(A) The Stormwater Service Assessments imposed hereunder shall be collected pursuant to the provisions of the Ordinance, the Preliminary and Final Rate Resolutions, this Annual Rate Resolution and Uniform Assessment Collection Act. Upon adoption hereof and of the Annual Assessment Resolution for subsequent Fiscal Years, the City Manager shall cause the certification and delivery of the Stormwater Service Assessment Roll to the Tax Collector by September 19, 2020, in the manner prescribed by the Uniform Assessment Collection Act.

(B) The Stormwater Service Assessments shall be collected from all Government Property in accordance with Section 3.03 of the Ordinance. The City Commission hereby directs the Finance Director to collect service assessments for Government Property on the utility bill beginning on October 1, 2020.

<u>Section 8</u>: EFFECTS OF FINAL ASSESSMENT RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method by which the Assessments are computed and apportioned, the Stormwater Service Assessment Roll, and the rate of Assessment) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the City Commission's adoption of this Annual Rate Resolution.

6

Section 9: SEVERABILITY. The provisions of this Resolution are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Resolution shall not be affected hereby.

Section 10: EFFECTIVE DATE. This Annual Rate Resolution shall take effect

immediately upon adoption.

PASSED AND ADOPTED this _____ day of _____, ____, ____,

Mayor, Wayne M. Messam

Vice Mayor, Maxwell B. Chambers

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 AdministrationVotedCommissioner Winston F. Barnes_____Vice Mayor Maxwell B. Chambers_____Commissioner Yvette Colbourne_____Commissioner Alexandra P. Davis_____Mayor Wayne M. Messam_____

EXHIBIT "A"

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Susan Gooding-Liburd and Holly Cimino, who, after being duly sworn, depose and say:

1. Susan Gooding-Liburd, as Chief Financial Officer of the City of Miramar, Florida ("City"), pursuant to 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 Stormwater Management Assessment Ordinance No. 14-17 adopted by the City Commission on July 2, 2014 (the "Assessment Ordinance") and in conformance with the Preliminary Assessment Resolution adopted by the City Commission on July 8, 2020 (the "Preliminary Rate 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 1, 2017, has caused the notices required by the Assessment Ordinance to be prepared in conformance with the Preliminary Assessment Resolution. 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 18, 2020, 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.

FURTHER AFFIANTS SAYETH NAUGHT.

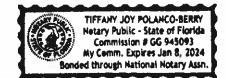
— Docusigned by: Su<u>san Gooding-Liburd</u> — 41**8138877**4Gooding-Liburd, affiant

Holly Cimino, affiant

STATE OF FLORIDA COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of _______, 2020 by Susan Gooding-Liburd, Chief Financial Officer, City of Miramar, Florida, who is personally known to me or has produced identification and did take an oath.

Printed Name: <u>Aitfung</u> Joy Folgage -Barn Notary Public, State of Florida Al Large My Commission Expires: Jon. 8 202-Commission No.: <u>GG</u> 945093



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 18, 2020, 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.

FURTHER AFFIANTS SAYETH NAUGHT.

Susan Gooding-Liburd, affiant

STATE OF FLORIDA COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of ______, 2020 by Susan Gooding-Liburd, Chief Financial Officer, City of Miramar, Florida, who is personally known to me or has produced identification and did take an oath.

Printed Name: ______ Notary Public, State of Florida At Large My Commission Expires: ______ Commission No.: 

Printed Name: Abbey Roberson Notary Public, State of Florida At Large My Commission Expires: 05/06/2023 Commission No.:66 331173

NOTICE OF VIRTUAL 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 virtual 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, 2020.

The virtual hearing will be held at 6:00 p.m. on September 15, 2020, for the purpose of receiving public comment on the proposed assessment. All affected property owners have a right to participate in the virtual 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 virtual 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 virtual hearing.

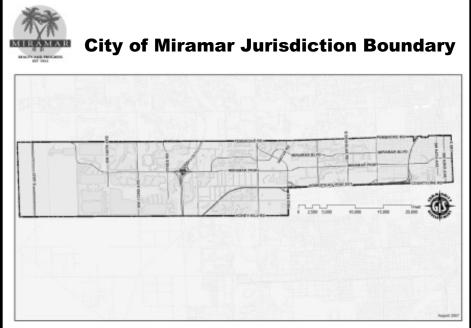
The assessment for each parcel of property will be based upon each parcel's classification, impervious area and the total number of Equivalent Residential Units (ERU's). One ERU = 3,619 square feet for the purposes of calculating the assessment for each Tax Parcel. Impervious Area means hard surfaced 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 \$102.00 per ERU.

STORMWATER SERVICE ASSESSMENTS FISCAL YEAR 2020-2021

Copies of the Master Service Assessment Ordinance, the Preliminary Assessment Resolution, and the Preliminary Assessment Roll are available for inspection online at www.miramarfl.gov.

The stormwater service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2020, 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) 883-6815, Monday through Thursday between 8:00 a.m. and 6:00 p.m.



Denise A. Gibbs, CMC City Clerk

EXHIBIT "C"



DR-408A N: 02/91

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of <u>City of Miramar</u>, located in <u>Broward</u> 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 <u>15th</u> day of <u>September</u>, <u>2020</u>.

Chairman of the Board or authorized agent

of City of Miramar Name of local government

Broward County, Florida