CITY OF MIRAMAR PROPOSED CITY COMMISSION AGENDA ITEM

Meeting Date:	September 13, 2021		
Presenter's Name and Title:	Rafael Sanmiguel, M	lanagement and Bu	udget Director
Temp. Reso. Number:	R7466		
Item Description: Temp. Res PROTECTION SERVICES, FAC FLORIDA; AMENDING THE PR PROTECTION ASSESSMENTS THE CITY FOR THE FISCAL YE RATE OF ASSESSMENT; APP Budget Director Rafael Sanmigu	CILITIES, AND PROG ELIMINARY RATE R SAGAINST ASSESSE EAR BEGINNING OC PROVING THE ASSE	RAMS IN THE CITY RESOLUTION; REIN ED PROPERTY LOO TOBER 1, 2021; AF	OF MIRAMAR, MPOSING FIRE CATED WITHIN PROVING THE
Consent ☐ Resolution ⊠	Ordinance	Quasi-Judicial	Public Hearing
Instructions for the Office of t	he City Clerk:		
Public Notice – As Required by the Sec was provided as follows: on, in a by sending mailed notice to property owners with	_ ad in the	; by the posting the prope	erty on and/or
Special Voting Requirement – As required by Sec, of the City Code and/or Sec Florida Statutes, approval of this tem requires a (unanimous 4/5ths etc. vote of the City Commission.			
Fiscal Impact: Yes⊠ No 🗌			
REMARKS: Fire Protection \$22,000,000 is included in the F		e in the estimat	ed amount of
Content:	City Managar to Ci	tu Commission	

- Agenda Item Memo from the City Manager to City Commission
- Resolution TR 7466
 - 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

BY:

Rafael Sanmiguel, Management and Budget Director

DATE:

September 8, 2021

RE:

Temp. Reso. No. 7466, adopting the Fire Protection Assessment Rates for

Fiscal Year 2022

RECOMMENDATION: The City Manager recommends approval of Temp. Resolution No. 7466, which provides a fire protection assessment for Tax Year 2021.

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

BACKGROUND: The Fire Protection Assessment Program was approved by the City Commission seventeen 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.

<u>DISCUSSION:</u> The proposed rates are based on a study that 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:

	FY 2021 (100% Full Cost)	FY 2022 (100% Full Cost)
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.

<u>ANALYSIS:</u> Revenues from this assessment will be collected in the City's Fiscal Year 2022 ("FY 2022"). The City Manager recommends adjusting 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 \$22,000,000. The revenue goes to fund fire protection service costs only.

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CITY OF MIRAMAR MIRAMAR, FLORIDA

RESOLUTION NO.	
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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, 2021; 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 July 7, 2021, adopted Resolution No. 21-131 (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, 2021, 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 13, 2021, 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:

<u>SECTION 1</u>: 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. 21-131, 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: **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.

REIMPOSITION OF FIRE PROTECTION ASSESSMENTS. SECTION 4:

(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

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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, 2021, 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, 2021, 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, 2021.
- (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

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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.

(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.

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

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(H)

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".

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

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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 8:	EFFECTIVE DATE.	This Annual Rate Resolution	shall take
effect immediately upon its	passage and adopti	on.	
PASSED AND ADOPTED	this day of _	,	·
		Mayor, Wayne M. Messam	
ATTEST:		Vice Mayor, Yvette Colbourne	
City Clerk, Denise A. Gibbs			
I HEREBY CERTIFY that I approved this RESOLUTIO as to form:			
City Attorney, Austin Pamies Norris Week	ss Powell, PLLC		
	Comm Comm Vice M Comm	ested by Administration hissioner Winston F. Barnes hissioner Maxwell B. Chambers Mayor Yvette Colbourne hissioner Alexandra P. Davis Wayne M. Messam	Voted
Reso. No	10		

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 Chief Budget Officer 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 7, 2021 (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 24, 2021, 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 24, 2021.

FURTHER AFFIANTS SAYETH NAUGHT.

Norman Mason, affiant

an Mason, affiant Holly Ci

STATE OF FLORIDA COUNTY OF BROWARD

The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of August, 2021 by Norman Mason, Chief Budget Officer, City of Miramar, Florida, who is personally known to me or has produced identification and did take an oath.

KAREN LIVERNOIS
Commission # GG 947296
Expires May 14, 2024
Bended Time Bedget Hotory Services

Printed Name: <u>Karen Livernois</u>
Notary Public, State of Florida At Large
My Commission Expires: 5/14/2024

Commission No.: 66 947296

	of Mailing was sworn to and subscribed before me this
25th day of August	, 2021 by Holly Cimino, Director of Finance
	nent, Broward County Property Appraiser's Office, who is
personally known to me or has	produced identification and did take an oath.
	Genspla. Cambats
JENNIFER A. CAVRUDATZ	Printed Name: <u>Jennifer A Cavrupatz</u>

JENNIFER A. CAVRUDATZ
Commission # HH 073116
Expires January 12, 2025
Bonded Thru Troy Fain Insurance 800-385-7019

Printed Name: <u>Jennifer A Cavrulat 2</u>
Notary Public, State of Florida At Large
My Commission Expires: //2/2025
Commission No.: <u>H H 0 73/16</u>

SUN-SENTINEL

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 Illinois County Of Cook

Before the undersigned authority personally appeared

<u>Jeremy Gates</u>, 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 4700-Display Legal ROP, City of Miramar Office of the City Clerk Was published in said newspaper in the issues of; Aug 15, 2021

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 been entered as second class matter at the post office in BROWARD County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or 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 the said newspaper.

Signature of Affiant

Sworn to and subscribed before me this: August 31, 2021.

Signature of Notary Public

BRENDAN KOLASA
OFFICIAL SEAL
Notary Public, State of Illinois
My Commission Expires
November 23, 2024

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

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, 2021.

The hearing will be held at 6:00 p.m. on September 13, 2021, 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 2021-2022

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.

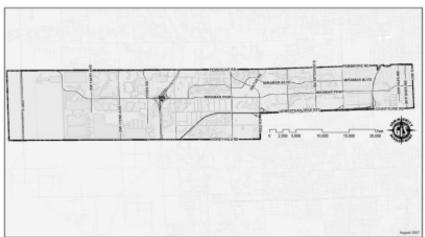
The fire protection service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2021, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss 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.



RESIDENTIAL PROPERTY USE

City of Miramar Jurisdiction Boundary



CITY COMMISSION
CITY OF MIRAMAR, FLORIDA

Denise A. Gibbs, CMC City Clerk



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigne	ed, hereby certify that I am	the Chairman of the Board, or a	authorized		
agent of	City of Miramar	, located in Broward	County,		
Florida; as such	Florida; as such, I have satisfied myself that all property included or includable on the				
Non-Ad Valoren	n Assessment Roll for the a	foresaid county is properly ass	essed so far		
as I have been a	able to ascertain; and that a	III required extensions on the a	bove		
described roll to	show the non-ad valorem a	assessments attributable to the	property		
listed therein ha	ve been made pursuant to I	aw.			
I further certify the	nat, upon completion of this	certificate and the attachment	of same to		
the herein descr	ibed Non-Ad Valorem Asse	essment Roll as part thereof, sa	aid Non-Ad		
Valorem Assess	ment Roll will be delivered	to the Tax Collector of this cou	nty.		
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 the13 day of September					
		Chairman of the Board or authorize	d agent		
	of	City of Miramar Name of local governmen	nt		
	Browa	rd Co	ounty, Florida		