

RESOLUTION NO. 2025-_____

**CITY OF POMPANO BEACH
Broward County, Florida**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF POMPANO BEACH, FLORIDA; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE PRELIMINARY RATE RESOLUTION; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF POMPANO BEACH FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Pompano Beach, Florida (the "City Commission"), has enacted Ordinance No. 96-76, as amended by Ordinance No. 2000-67 (collectively the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City; and

WHEREAS, the imposition of an annual Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property; and

WHEREAS, the City Commission desires to reimpose a Fire Rescue Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2025; and

WHEREAS, the City Commission, on July 22, 2025, adopted Resolution No. 2025-195 (the "Preliminary Rate Resolution"), containing and referencing a brief and general description of the fire

rescue facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing the updating and preparation of the Assessment Roll, and provision of notice required by the Ordinance; and

WHEREAS, to impose Fire Rescue 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 rate of assessment and approves the 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 heretofore 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, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

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; now, therefore,

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Ordinance; Resolution No. 2023-202 (the "Amended and Restated Initial Assessment Resolution");

Resolution No. 2023-218 (the "Amended and Restated Final Assessment Resolution"); the Preliminary Rate Resolution; the Charter of the City of Pompano Beach; Article VIII, Section 2 of the Florida Constitution; sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting 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 genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby ratified and confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Assessment Roll, a copy of which was present or available at the public hearing through electronic media and on file in the office of the City Manager and incorporated herein by reference, is hereby approved.

(B) The approved Assessment Roll includes all parcels of Assessed Property within the City that cannot be set forth in the Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

SECTION 5. IMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property included in the Assessment Roll are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) 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 Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution, from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies described in Sections 6 and 7 of the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Fire Rescue Assessed Cost to be assessed is \$33,992,334.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the

estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$361.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.589
Industrial/Warehouse	\$0.087
Institutional	\$0.327

(F) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue 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 included in such Assessment Roll for the Fiscal Year beginning October 1, 2025.

(G) The following exemptions shall apply to the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment;

(2) No Fire Rescue Assessment shall be imposed upon Buildings of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law;

(3) No Fire Rescue Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes, unless that building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

(H) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue 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 Rescue Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

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

(J) Fire Rescue 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.

SECTION 6. COLLECTION OF FIRE RESCUE ASSESSMENTS.

(A) The Fire Rescue Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(C) 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 Appendix C.

SECTION 7. APPLICATION OF FIRE RESCUE ASSESSMENT PROCEEDS.

Proceeds derived by the City from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs within the incorporated areas of the City. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs within the City.

SECTION 8. 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 Assessment Roll and the levy and lien of the Fire Rescue 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 9. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 10. 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 11. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this _____ day of _____, 2025.

REX HARDIN, MAYOR

ATTEST:

KERVIN ALFRED, CITY CLERK

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Gregory Harrison, who, after being duly sworn, deposes and says:

1. Gregory Harrison, as City Manager of the City of Pompano Beach, 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 Fire Rescue Assessment Ordinance No. 96-76, and amended by Ordinance No. 2000-67 (the "Assessment Ordinance") and the Preliminary Rate Resolution No. 2025-195.

2. In accordance with the Assessment Ordinance and the Preliminary Rate Resolution, Mr. Harrison timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: 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.

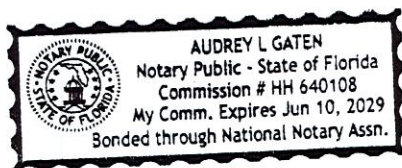
FURTHER AFFIANT SAYETH NOT.




Gregory Harrison, affiant

STATE OF FLORIDA
COUNTY OF BROWARD COUNTY

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 2nd day of September, 2025 by Gregory Harrison, City Manager, City of Pompano Beach, Florida. He is personally known to me or has produced _____ as identification and did take an oath.




Printed Name: Audrey L. Gaten
Notary Public, State of Florida
At Large
My Commission Expires: June 10, 2029
Commission No.: HH 640108

APPENDIX B
PROOF OF PUBLICATION

SUN-SENTINEL

Sold To:

COPB City Clerk - CU00192217
100 W Atlantic Blvd
Pompano Beach, FL 33060-6099

Bill To:

COPB City Clerk - CU00192217
100 W Atlantic Blvd
Pompano Beach, FL 33060-6099

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 04, 2025
PN 25-65 - Fire Assessment Fee Display
Affiant further says that the newspaper complies with all legal requirements for
publication in Chapter 50, Florida Statutes.

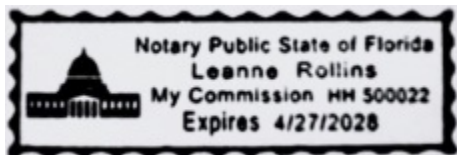


Signature of Affiant

Sworn to and subscribed before me this: August 05, 2025.



Signature of Notary Public



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

Affidavit Delivery Method: E-Mail and U.S. Mail
Affidavit Email Address: Kervin.Alfred@copbfl.com
7849383

APPENDIX C

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

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

I HEREBY CERTIFY that, I am the Mayor of the City of Pompano Beach, or authorized agent of the City of Pompano Beach, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the City 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, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____, 2025.

CITY OF POMPANO BEACH, FLORIDA

By: _____
Mayor

**[to be delivered to the Broward County Department of
Finance and Administrative Services on or before September 15]**