RESOLUTION NO. 2026-______

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 THROUGHOUT THE INCORPORATED AREA OF THE CITY OF POMPANO BEACH, FLORIDA; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS; PROVIDING FOR THE PROVISION AND FUNDING OF FIRE RESCUE SERVICES; PROVIDING FOR THE IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS; PROVIDING CERTAIN LEGISLATIVE FINDINGS; APPROVING THE APPORTIONMENT METHODOLOGIES; ESTABLISHING THE ESTIMATED FIRE RESCUE ASSESSED COST AND ASSESSMENT RATES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR A VACANCY ADJUSTMENT FOR RECREATIONAL VEHICLE PARK AND MOBILE HOME PARK PROPERTY; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City 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 annual reimposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against all Assessed Property within the incorporated areas of City of Pompano Beach; and

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

WHEREAS, the City Commission desires to reimpose an annual Fire Rescue Assessment program within the incorporated areas of the City of Pompano Beach to fund the provision of Fire Rescue services, facilities, and program using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; 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 Fire Rescue Assessment Ordinance (Ordinance No. 96-76, as amended by Ordinance No. 2000-67); the Amended and Restated Initial Assessment Resolution (Resolution No. 2023-202); the Amended and Restated Final Assessment Resolution (Resolution No. 2023-218); the Charter of the City of Pompano Beach; Article VIII, Section 2 of the Florida Constitution; Section 166.021, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution. Unless the context indicates otherwise, the following terms shall have the following meanings:

> **"Recreational Vehicle Park"** means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

(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.

<u>SECTION 3.</u> PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the reimposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against all Assessed Property located within the incorporated areas of the City, the City shall provide fire rescue services to such Assessed Property. All or a portion of the cost to provide such fire rescue services, facilities, and programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost, if any, required to provide fire rescue services, facilities, and programs shall be funded by legally available City revenues other than Fire Rescue Assessment proceeds.

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

<u>SECTION 4.</u> IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Unless otherwise exempted as provided herein or pursuant to state law, Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories within the City. Fire Rescue Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are affirmed and incorporated herein by reference.

(B) Pursuant to Section 166.223, Florida Statutes, as amended in 2026, and as a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Park property as compared to other Commercial Property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Recreational Vehicle Park property.

SECTION 6. COST APPORTIONMENT METHODOLOGY AND COST FACTOR CALCULATION.

(A) The Cost Apportionment Methodology embodied in Section 6 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

(B) The Cost Factor Calculation embodied in Section 7 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The Parcel Apportionment Methodology embodied in Section 8 of the Amended and Restated Initial Assessment Resolution, as amended herein, is affirmed and incorporated herein by reference.

(B) The Parcel Apportionment in Section 8(C) of the Amended and Restated Initial Assessment Resolution is hereby amended as follows:

> (C) The Fire Rescue Assessed Cost allocated to each Property Use Category and to Mixed Use Property pursuant to the Cost Apportionment set forth in Section

6 above, shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

(1) RESIDENTIAL PROPERTY. The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Rescue Assessed Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

(2) NON-RESIDENTIAL PROPERTY. The Fire Rescue Assessments for each Building of Non-Residential Property, except Recreational Vehicle Park property, shall be computed as follows:

(a) Multiply the Fire Rescue Assessed Cost by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amount reflects the portion of the City's fire rescue budget to be funded from Fire Rescue Assessment revenue derived from each category of Non-Residential Property.

(b) Separate each Building of Non-Residential Property into the appropriate Non-Residential Property Use Category for that Building in accordance with the Improvement Codes. Add the Building Area square footage of all the Buildings in each category of Non-Residential Property. This sum reflects the aggregate square footage for each category of Non-Residential Property to be used by the City in the computation of the Fire Rescue Assessments.

(c) Divide the product of subsection (C)(2)(a) above for each Non-Residential Property Use Category by the sum of the square footage determined in subsection (C)(2)(b) above for the applicable Non-Residential Property Use Category. The resulting quotient expresses a dollar amount per square foot of Building Area for each category of Non-Residential Property.

(d) For each of the Non-Residential Property Use Categories, multiply the applicable square foot rate calculated in subsection (C)(2)(c) above by the number of square feet for each Building in the Non-Residential Property Use Categories. The resulting products for each Building is the amount of Fire Rescue Assessments to be imposed on each Building of Non-Residential Property.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Rescue Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(a) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, and actual Building Area for all other Buildings.

(b) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Non-Residential Property subsection (C)(2)(c) of this Section 8 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of the Fire Rescue Assessment to be imposed on each Tax Parcel of Recreational Vehicle Park property.

(c) In the event that any Recreational Vehicle Park property contains multiple property uses, such as Residential Property or other Non-Residential Property, such Recreational Vehicle Park property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.

(~~3~~4) MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category. For each Tax Parcel of Mobile Home Park Property, the Fire Rescue Assessment shall be computed as Mixed Use Property as follows:

(a) Multiply the applicable rate for Residential Property as determined in subsection (C)(1) above by the number of mobile home spaces within the Mobile Home Park Property, as reported to the Department of Health.

(b) Aggregate the amount of square footage for the recreational vehicle spaces within the Mobile Home Park Property, as reported to the Department of Health, at 191 square feet per space and then multiply the total square footage by the applicable rate for Commercial Property as determined in subsection (C)(2)(c) above.

(c) The resulting products from subsections (C)(3)(a) and (C)(3)(b) is the amount of the Fire Rescue Assessment to be imposed on each Tax Parcel of Mobile Home Park Property.

[underline indicates additions; ~~strikethrough~~ indicates deletions]

(D) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in the Amended and Restated Initial Assessment Resolution, as amended herein, is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 8 of this Preliminary Rate Resolution.

SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COST; ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENT RATES.

(A) The Fire Rescue Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2026, is $36,674,695.

(B) The estimated 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 beginning October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	$391.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	$0.638
Industrial/Warehouse	$0.094
Institutional	$0.354

(C) 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.

(D) Any shortfall in the expected fire rescue 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.

(E) The approval of the estimated Fire Rescue Assessment rate schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Rescue Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

(F) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Cost determined to be assessed in the Fiscal Year beginning October 1, 2026. No portion of such Fire

Rescue Assessed Cost are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Cost are attributable to the provision of Emergency Medical Services.

(G) The estimated Fire Rescue Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year beginning October 1, 2026, as provided in Section 9 of this Preliminary Rate Resolution.

SECTION 9. ANNUAL ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in the Ordinance. Unless otherwise exempted as provided herein or pursuant to state law, the updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2026, be in printed form, if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the City.

SECTION 10. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Park property and Mobile Home Park property and the potential sustained lack of demand for fire rescue services for unoccupied spaces, each Owner of Recreational Vehicle Park property and Mobile Home Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Rescue Assessments imposed upon such property.

(B) Vacant spaces shall be those determined by the City Manager based on evidence of a vacancy rate provided by the Owner on or before September 1, 2026, and on or before May 1 of each year thereafter. The vacancy rate shall be defined as the percentage of available spaces within Recreational Vehicle Park and Mobile Home Park property that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the park ____A
(not including overflow areas)
Times (x) Days in Reporting Period (x 365) B

Total Possible Space Nights _____C
A x B = C (Example: 100 sites x 365 days = 36,500)

Actual Space Nights _____D
Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year

Occupancy Percentage ______E
D/C = E (Example: 12,500/36,500 = 34.2%)

Vacancy Rate ______F
Subtract E from 100% (Example: 100% – 34.2% = 65.8%)

The Owner shall certify by affidavit to the City, on a form provided by the City Manager, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Recreational Vehicle Park or Mobile Home Park property, and (3) the vacancy rate.

(C) The City Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Rescue Assessment imposed for the Fiscal Year beginning October 1, 2026, upon a parcel of Recreational Vehicle Park or Mobile Home Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Rescue Assessment attributable to the entire parcel of Recreational Vehicle Park or Mobile Home Park property and reducing the assessment by an equivalent amount.

(D) Any shortfall in the expected Fire Rescue Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Rescue Assessments.

SECTION 11. **AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 6:00 p.m. on September 14, 2026, in the City Commission Chambers, 100 West Atlantic Boulevard, Pompano Beach, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2026, and collecting such assessments on the same bill as ad valorem taxes.

SECTION 12. **NOTICE BY PUBLICATION.** The City Manager shall publish a notice of the public hearing authorized by Section 11 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 24, 2026, in substantially the form attached hereto as Appendix A.

SECTION 13. **NOTICE BY MAIL.** Pursuant to Section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elects to combine the notice of the public hearing authorized by Section 11 of this Preliminary Rate Resolution with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2026. Such notices shall be mailed no later than August 24, 2026.

SECTION 14. **METHOD OF COLLECTION.** It is hereby declared that the Fire Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of the Ordinance for the Fiscal Year beginning October 1, 2026.

SECTION 15. **APPLICATION OF 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 16. **CONFLICTS.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 17. **SEVERABILITY.** If any clause, section, other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 18. **EFFECTIVE DATE.** This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this ______ day of ______________________, 2026.

____
REX HARDIN, MAYOR

ATTEST:

____
KERVIN ALFRED, CITY CLERK

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than August 24, 2026

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

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

The hearing will be held at 6:00 p.m. on September 14, 2026, in the City Commission Chambers, 100 West Atlantic Boulevard, Pompano Beach, 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) 786-4611, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment rate schedule for the Fiscal Year beginning on October 1, 2026.

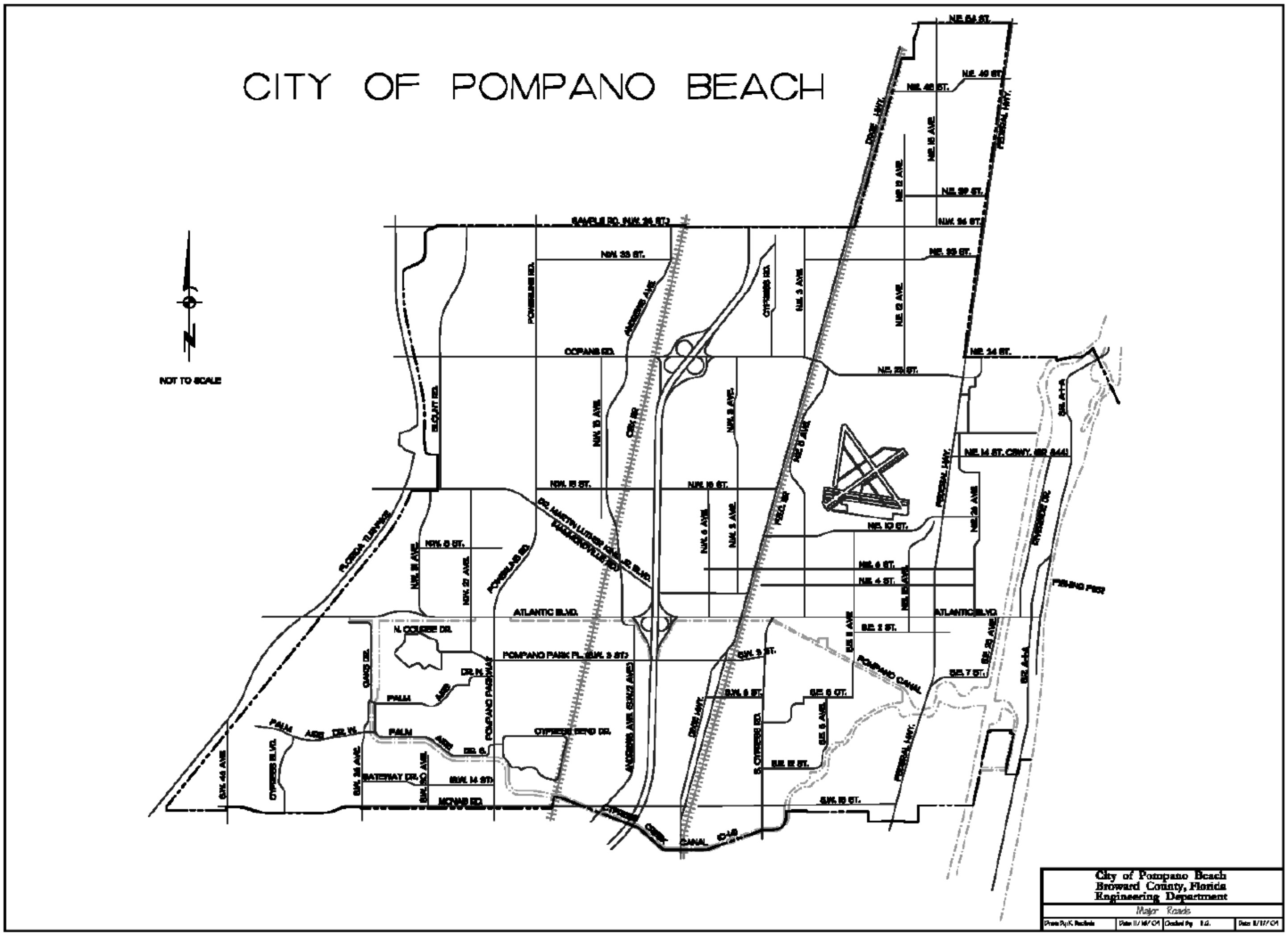
FIRE RESCUE ASSESSMENTS

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	$391.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	$0.638
Industrial/Warehouse	$0.094
Institutional	$0.354

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, the Preliminary Rate Resolution, and the updated Assessment Roll are available for inspection in the office of the City Clerk, City Hall, located at 100 West Atlantic Boulevard, Pompano Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, 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. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the City Budget Office at 954-786-4065; the Office of the City Manager at 954-786-4601; or the City Fire Rescue Department at 954-786-4510, Monday through Thursday between 7:00 a.m. and 6:00 p.m.



CITY COMMISSION
CITY OF POMPANO BEACH, FLORIDA