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**CITY OF POMPANO BEACH, FLORIDA**

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**ANNUAL RATE RESOLUTION**

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**ADOPTED SEPTEMBER 19, 2017**

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RESOLUTION NO. 2017-\_\_\_\_\_

**CITY OF POMPANO BEACH, FLORIDA**  
**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; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF POMPANO BEACH FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND 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 a 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 impose 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, 2017; and

**WHEREAS**, the City Commission, on July 25, 2017, adopted Resolution No. 2017-309 (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, 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 impose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2017, 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**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 13, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane

Irma)" (the "Order"), which extended the September 15 deadline for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a previously scheduled and noticed public hearing to adopt a non-ad valorem assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the City Commission waives the notice requirements in the Ordinance for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, 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 Ordinance No. 96-76, as amended by Ordinance No. 2000-67 (collectively the "Ordinance"), the Amended and Restated Initial Assessment Resolution ("Resolution No. 2013-333"), the Amended and Restated Final Assessment Resolution ("Resolution No. 2013-373"), Resolution No. 2017-309 (the "Preliminary Rate Resolution"), the Charter of

the City of Pompano Beach, 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, Resolution No. 2013-333, Resolution No. 2013-373, and the Preliminary Rate Resolution.

**SECTION 3. IMPOSITION OF FIRE RESCUE ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, 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, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(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. 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 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.

(C) 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.

(D) For the Fiscal Year beginning October 1, 2017, the estimated Fire Rescue Assessed Cost to be assessed is \$15,854,927.00. 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, 2017, are hereby established as follows:

<b>Residential Property Use Categories</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$163.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.23
Industrial/Warehouse	\$0.12
Institutional	\$0.28

(E) 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 described in such Assessment Roll for the Fiscal Year beginning October 1, 2017.

(F) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon a Building categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; however, Government Property

that is owned by federal mortgage entities, such as VA and HUD, shall not be exempted from the Fire Rescue Assessment. Further, 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. 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.

(G) 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.

(H) 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.

(I) 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. 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 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution is hereby confirmed.

**SECTION 5. 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 6. 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 effecting the validity of the other provisions of this resolution.

**SECTION 7. EFFECTIVE DATE.** This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF POMPANO  
BEACH, FLORIDA, THIS 19TH DAY OF SEPTEMBER, 2017.**

**CITY OF POMPANO BEACH, FLORIDA**

By: \_\_\_\_\_  
Lamar Fisher, Mayor

ATTEST:

\_\_\_\_\_  
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 adopted by the City Commission on June 25, 1996 (the "Assessment Ordinance"), as amended, in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 25, 2017 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail only to affected owners in the event circumstances described in Section 2.08(F) of the Ordinance so required.

2. In accordance with the Assessment Ordinance, 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

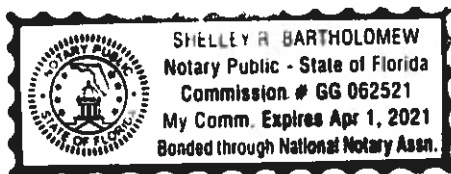
to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.


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 this 15<sup>th</sup> day of September, 2017 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: Shelley R. Bartholomew  
Notary Public, State of Florida  
At Large  
My Commission Expires: 4-1-2021  
Commission No.: GG 062521

**APPENDIX B**  
**ORIGINAL PROOF OF PUBLICATION**

SUN SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida

Boca Raton, Palm Beach County, Florida

Miami, Miami-Dade County, Florida

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

Before the undersigned authority personally appeared MARK KUZNITZ who on oath says that he/she is a duly authorized representative of the Classified Department of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach/Miami-Dade County, Florida, that the attached copy of advertisement, being, a NOTICE OF PUBLIC HEARING in the Matter of THE CITY OF POMPANO BEACH - PN 2017-88 FIRE ASSESSMENT RATE NOTICE appeared in the paper on AUGUST 14, 2017 AD ID 5109672. Affiant further says that the said Sun-Sentinel a newspaper published in said Broward/Palm Beach/ Miami-Dade County, Florida, and that the said newspaper has heretofore been continuously published in said Broward/Palm Beach/Miami-Dade County, Florida, each day, and has entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant says that he/she has neither paid, nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

Mark Kuznitz, Affiant

Sworn to and subscribed before me on

AUGUST 14, 2017 A.D.

(Signature of Notary Public)

MARCIA INGRID SMITH

MY COMMISSION # FF9-0120

EXPIRES December 01 2019

Fiduciary/Source

(Name of Notary typed, printed or stamped)

Personally Known X or Produced

Identification \_\_\_\_\_

## CITY OF POMPANO BEACH PUBLIC NOTICE 2017-88 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 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 5:15 p.m. on September 13, 2017, 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) 788-4811, at least two (2) 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, 2017.

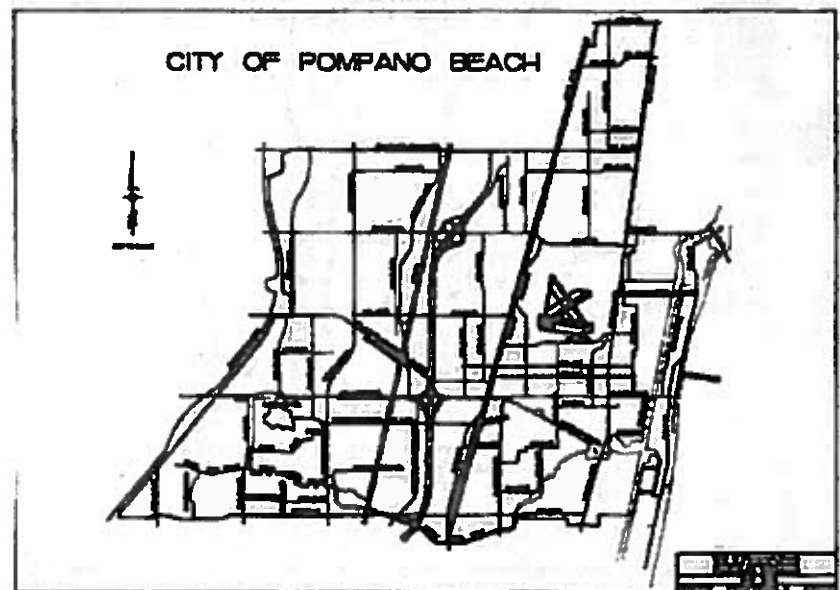
### FIRE RESCUE ASSESSMENTS

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$183.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.23
Industrial/Warehouse	\$0.12
Institutional	\$0.28

Copies of the Fire Rescue Assessment Ordinance, the Amended and Repealed Initial Assessment Resolution, the Amended and Repealed 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 2017, 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 Budget Office at (954) 788-4805; the Office of the City Manager at (954) 788-4801; or the City Fire Rescue Department at (954) 788-4510, Monday through Friday between 8:00 a.m. and 5:00 p.m.



CITY COMMISSION  
CITY OF POMPANO BEACH, FLORIDA

**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 October 6, 2017.

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 \_\_\_\_\_, 2017.

**CITY OF POMPANO BEACH, FLORIDA**

By: \_\_\_\_\_  
Mayor

**[to be delivered to Broward County Department of  
Finance and Administrative Services by October 6]**

**APPENDIX D**

**RESCHEDULED HEARING PROOF OF PUBLICATION**

SUN SENTINEL

Published Daily

Fort Lauderdale, Broward County, Florida

Boca Raton, Palm Beach County, Florida

Miami, Miami-Dade County, Florida

STATE OF FLORIDA

COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE

Before the undersigned authority personally appeared **MARK KUZNITZ** who on oath says that he/she is a duly authorized representative of the Classified Department of the Sun-Sentinel, daily newspaper published in Broward/Palm Beach/Miami-Dade County, Florida, that the attached copy of advertisement, being, a **NOTICE OF PUBLIC HEARING** in the Matter of **THE CITY OF POMPANO - FIRE ASSESSMENT NOTICE** appeared in the paper on **SEPTEMBER 15, 2017** AD ID# 5190925. Affiant further says that the said Sun-Sentinel Said newspaper has heretofore been continuously published in said Broward/Palm Beach/Miami-Dade County, Florida, each day, and has entered as second class matter at the post office in Fort Lauderdale, in said Broward County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant says that he/she has neither paid, nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

Mark Kuznitz, Affiant

Sworn to and subscribed before me on

**SEPTEMBER 15, 2017 A.D.**

(Signature of Notary Public)



(Name of Notary typed, printed or stamped)

Personally Known ☒ or Produced

Identification \_\_\_\_\_

## CITY OF POMPANO BEACH PUBLIC NOTICE 2017-95 NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Due to the state of emergency declared due to Hurricane Irma, the public hearing originally noticed for September 13, 2017 has been rescheduled for 5:15 p.m. on September 19, 2017, in the City Commission chambers located at 100 West Atlantic Boulevard, Pompano Beach, Florida, for the purpose of receiving public comment on the proposed assessments. At this date and time, the City Commission of the City of Pompano Beach will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the municipal boundaries of the City of Pompano Beach.

All affected property owners have a right to appear at the hearing and to file written objections with the City Commission at or before this hearing. 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) 786-4811 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, 2017.

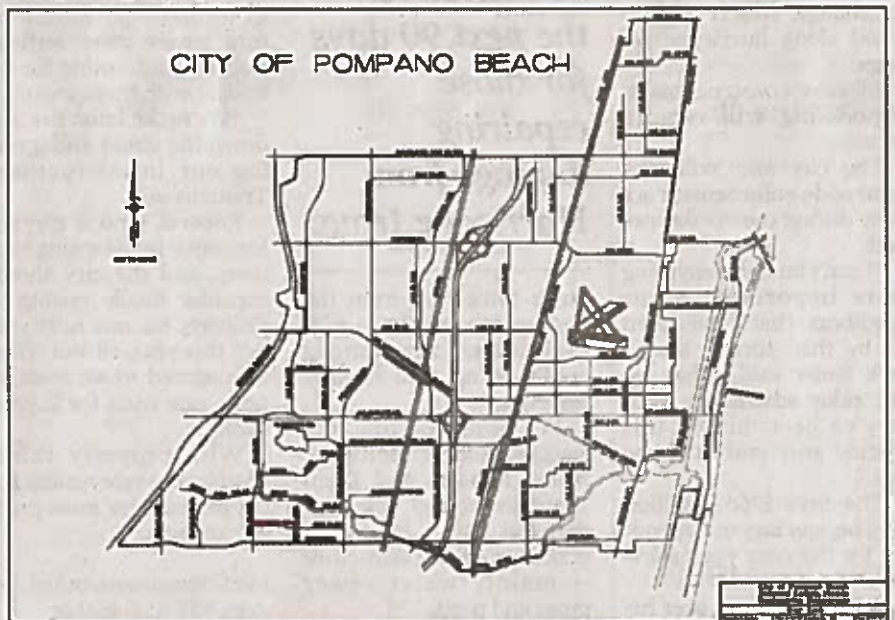
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Residential	\$163.00
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Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, the Preliminary 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.

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CITY COMMISSION  
CITY OF POMPANO BEACH, FLORIDA