

RESOLUTION NO. 25R-09-169

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA, ADOPTING, APPROVING, CERTIFYING AND RE-IMPOSING THE UNIFORM METHOD FOR COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE ISLES OF INVERRARY SAFE NEIGHBORHOOD IMPROVEMENT DISTRICT DESIGNATED AREA AS REFLECTED ON THE ANNUAL TAX BILL FOR COSTS AND EXPENSES ASSOCIATED WITH THE IMPROVEMENT DISTRICT; CERTIFYING THE FINAL ASSESSMENT ROLL; DECLARING SPECIAL ASSESSMENTS FOR THE FISCAL YEAR 2026; PROVIDING FOR THE RE-IMPOSITION OF ANNUAL BILLING ON THE TAX BILL FOR THE ACTUAL COSTS AND EXPENSES FOR THE IMPROVEMENT DISTRICT DESIGNATED AREA; STATING A NEED FOR SUCH LEVY TO COVER THE ACTUAL COSTS ASSOCIATED WITH THE IMPROVEMENT DISTRICT; ALLOWING FOR INCREASES EQUIVALENT TO THE ACTUAL COSTS INCURRED NOT TO EXCEED NON-AD VALOREM SPECIAL ASSESSMENTS IN THE AMOUNT OF \$500.00 AND AN AD VALOREM TAX LEVY OF TWO (2) MILLS FOR EACH INDIVIDUAL PARCEL OF LAND PER YEAR; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Ordinance No. 09O-03-119 authorized the establishment of Local Government Safe Neighborhood Improvement Districts generally within the City of Lauderhill and granting the authority, inter alia, to collect special assessments; and

WHEREAS, Ordinance No. 10O-06-138 created the specific Isles of Inverrary Safe Neighborhood Improvement District and designated the specific Improvement District Area; and

WHEREAS, the City of Lauderhill City Commission declared its Initial Intent to use the uniform method for collecting non-ad valorem special assessments levied within the designated Isles of Inverrary Local Government Safe Neighborhood Improvement District Areas via Original Intent Resolution 10R-12-245 following a public hearing that was held on December 13, 2010; and

WHEREAS, the City of Lauderhill has the authority to, and has opted to, levy a non-ad valorem assessment not to exceed \$500.00 for each individual parcel of land per year and to levy ad valorem taxes of up to 2 mills annually within the improvement district area as authorized by law; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 14, 2011 prior to the passage of Resolution 11R-09-166 and first reading of Ordinance 11O-09-161, which passed on second reading on September 28, 2011; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 12, 2012 prior to the passage of Resolution 12R-09-193 and first reading of Ordinance 12O-09-137, which passed on second reading on September 28, 2012; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 12, 2013 prior to the passage of this Resolution No. 13R-09-205 and the first reading of corresponding Ordinance No. 13O-09147, which passed on second reading on September 26, 2013; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 15, 2014 prior to the passage of this Resolution No. 14R-09-195 and the first reading of corresponding Ordinance No. 14O-09141, which passed on second reading on September 29, 2014; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 11, 2015 prior to the passage of this Resolution No. 15R-09-201 and the first reading of corresponding Ordinance No. 15O- 09136, which passed on second reading on September 21, 2015; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 14, 2016 prior to the passage of this Resolution No. 16R-09-189 and the first reading of corresponding Ordinance No. 16O- 09134 which passed on second reading on September 28, 2016; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 13, 2017 prior to the passage of this Resolution No. 17R-09-230 and the first reading of corresponding Ordinance No. 17O- 09134 which passed on second reading on September 25, 2017; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 12, 2018 prior to the passage of this Resolution No. 18R-09-185 and the first reading of corresponding Ordinance No. 18O- 09133 which passed on second reading on September 26, 2018; and

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 12, 2019 prior to the passage of this Resolution No. 19R-09-180 and the first reading of corresponding Ordinance No. 19O- 09126 which passed on second reading on September 26, 2019;

WHEREAS, individual notice of the duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the virtual Public Hearing held on September 14, 2020 prior to the passage of this Resolution No. 20R-09-178 and the first reading of corresponding Ordinance No. 20O-09-131 which passed on second reading on September 29, 2020; and

WHEREAS, individual notice of this duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 13, 2021 prior to the passage of this Resolution No. 21R-09-193 and the first reading of corresponding Ordinance No. 21O- 09128 which passed on second reading on September 27, 2021; and

WHEREAS, individual notice of this duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and

notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 14, 2022 prior to the passage of this Resolution No. 22R-09-182 and the first reading of corresponding Ordinance No. 22O- 09124 which is to be considered for passage on second reading on September 28, 2022; and

WHEREAS, individual notice of this duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 14, 2023 prior to the passage of this Resolution No. 23R-09-219 and the first reading of corresponding Ordinance No. 23O- 09124 which is to be considered for passage on second reading on September 28, 2023; and

WHEREAS, individual notice of this duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 12, 2024 prior to the passage of this Resolution No. 24R-09-178 and the first reading of corresponding Ordinance No. 24O- 09136 which is to be considered for passage on second reading on September 26, 2024; and

WHEREAS, individual notice of this duly advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 via the TRIM Notice that was sent by the Broward County Property Appraiser's Office, and notice was also published in the newspaper; and

WHEREAS, no written objections were received from any residents within the designated Isles of Inverrary District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents of the area that were present were heard at the Public Hearing held on September 12, 2025 prior to the passage of this Resolution No. 25R-09-169 and the first reading of corresponding Ordinance No. 25O-09- which is to be considered for passage on second reading on September 29, 2025.

NOW THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF LAUDEILL, FLORIDA:

SECTION 1. That commencing with the Fiscal Year beginning on October 1, 2025, and with the tax statement mailed for each Fiscal Year thereafter, the City of Lauderhill will use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632 of the Florida Statutes, as amended, for collecting non-ad valorem assessments for the costs and expenses associated with the operation of the Isles of Inverrary Safe Neighborhood Improvement District. Such non-ad valorem assessments shall be imposed and levied as reflected on the Annual Tax Bill within the Designated District Area, as indicated in the attached Exhibit "A", which is incorporated herein by reference thereto.

SECTION 2. The City of Lauderhill hereby determines that the levy of such assessments is needed to fund the actual costs and expenses for the Designated District Area. The final rates to be assessed are attached hereto as Exhibit "B" and incorporated herein by reference thereto. The proposed estimated rates were fully disclosed at the Public Hearing on July 15, 2025 and the final rates were fully disclosed at the Public Hearing on September 12, 2025.

SECTION 3. The assessment for each parcel will be billed through the Broward County Property Appraiser's Office, via the Ad Valorem Tax Bill and collected through the Broward County Tax Collector, as authorized by Florida Statutes, Section 197.3632. The Florida Statutes require the disclosure to owners, that "Failure to pay the assessments will cause a Tax Certificate to be issued against the property, which may result in the loss of title."

SECTION 4. The City of Lauderhill hereby Certifies the Non-Ad Valorem Final Assessment Roll as presented at the time of the Public Hearing on September 12, 2025 and directs the City Manager to update the Assessment roll.

SECTION 5. Upon adoption, the City Clerk is hereby directed to send a certified copy of this Resolution and Certificate of Non-Ad Valorem Final Assessment Roll via United States mail to the Florida Department of Revenue, the Broward County Tax Collector, and the Broward County Property Appraiser by September 15, 2025.

SECTION 6. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND APPROVED this _____ day of _____, 2025.

DENISE D. GRANT, MAYOR
PRESIDING OFFICER

ATTEST:

ANDREA M. ANDERSON, MMC
CITY CLERK

MOTION _____
SECOND _____

R. CAMPBELL _____
M. DUNN _____
D. GRANT _____
J. HODGSON _____
S. MARTIN _____

Approved as to Form

Hans Ottinot
City Attorney