## RESOLUTION NO. 24R-09-179

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA, ADOPTING, APPROVING, CERTIFYING AND RE-IMPOSING THE UNIFORM COLLECTING METHOD FOR NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE WINDERMERE/TREE GARDENS 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 2025; PROVIDING FOR 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 EOUIVALENT TO THE ACTUAL COSTS INCURRED NOT TO EXCEED NON-AD VALOREM SPECIAL ASSESSMENTS OF \$500.00 AND 2 MILLS FOR EACH INDIVIDUAL PARCEL OF LAND PER YEAR: PROVIDING FOR THE MAILING OF THIS RESOLUTION; PROVIDING FOR AN EFFECTIVE DATE

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 Local Government Safe Neighborhood Improvement District Area via Original Intent Resolution 09R-02-38 following a public hearing that was held on February 23, 2009; and

WHEREAS, Ordinance No. 090-03-119 passed on April 13, 2009 authorized the establishment of Local Government Safe Neighborhood Improvement Districts generally within the City of Lauderhill and granting the authority, *inter alia*, to collect non-ad valorem special assessments and/or an ad valorem tax levy of up to 2 mills ; and

WHEREAS, Ordinance No. 090-03-120 passed on April 13, 2009 created the specific Windermere/Tree Gardens Safe Neighborhood Improvement District and designated the specific improvement district area; 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, the City Commission passed Resolution No. 09R-09-166, the Final Resolution Approving and Certifying the Uniform Method for Collecting the Non-Ad Valorem Special Assessments and the Certified Assessment Roll, on September 14, 2009 following a public hearing thereby imposing non-ad valorem special assessments in the amount of \$192.00 and an ad valorem tax levy of 2 mills for the actual costs associated with the Improvement District;

WHEREAS, Ordinance No. 090-09-138 approved the imposition of the uniform method of collection and the collection of the actual costs associated with the Improvement District for Fiscal Year 2010 on first reading on September 14, 2009 and on second reading on September 29, 2009; 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 prior to the public hearing for the adoption of Resolution No. 09R-09-166 and first reading of Ordinance No. 090-09-138 on September 14, 2009 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 14, 2009 prior to the passage of Resolution No. 09R-09-166 and first reading of Ordinance 090-09-166, which passed on second reading on September 29, 2009; 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 prior to the public hearing for the adoption of Resolution No. 10R-09-175 and first reading of Ordinance No. 100-09-150 on September 13, 2010 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 13, 2010 prior to the passage of Resolution No. 10R-09-175 and first reading of Ordinance 100-09-150, which was heard on second reading on September 27, 2010; and

WHEREAS, individual notice of the advertised public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 prior to the public hearing for the adoption of Resolution No. 11R-09-167 and first reading of Ordinance No. 110-09-162 on September 14, 2011 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 14, 2011 prior to the passage of Resolution No. 11R-09-167 and first reading of Ordinance 110-09-162, which was heard 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 prior to the public hearing for the adoption of Resolution No. 12R-09-194 and first reading of Ordinance No. 12O-09-138 on September 12, 2012 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 12, 2012 prior to the passage of Resolution No. 12R-09-194 and first reading of Ordinance 120-09-138, which was heard on second reading on September 28, 2012; 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 prior to the public hearing for the adoption of the Resolution and the first reading of the corresponding Ordinance on September 12, 2013 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 12, 2013 prior to the passage of Resolution No. 13R-09-206 and the first reading of the corresponding Ordinance No. 13O-90-148, which was heard 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 prior to the public hearing for the adoption of the Resolution and the first reading of the corresponding Ordinance on September 15, 2014 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 15, 2014 prior to the passage of Resolution No. 14R-09-196 and the first reading of the corresponding Ordinance No. 14O-09-142, which was heard 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 prior to the public hearing for the adoption of the Resolution and the first reading of the corresponding Ordinance on September 11, 2015 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 11, 2015 prior to the passage of Resolution No. 15R-09-202 and the first reading of the corresponding Ordinance No. 150-09-137, which passed on second reading on September 21, 2015;

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 prior to the public hearing for the adoption of the Resolution and the first reading of the corresponding Ordinance on September 14, 2016 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 14, 2016 prior to the passage of Resolution No. 16R-09-190 and the first reading of the corresponding Ordinance No. 160-09-135, 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 prior to the public hearing for the adoption of the Resolution and the first reading of the corresponding Ordinance on September 13, 2017 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 13, 2017 prior to the passage of Resolution No. 17R-09-231 and the first reading of the corresponding Ordinance No. 170-09-135, 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 prior to the public hearing for the adoption of this Resolution and the first reading of the corresponding Ordinance on September 12, 2018 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 residing in the designated District Area regarding the certification and imposition of the annual tax

assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 12, 2018 prior to the passage of this Resolution No. 18R-09-186 and the first reading of the corresponding Ordinance No. 180-09-134, 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 prior to the public hearing for the adoption of this Resolution and the first reading of the corresponding Ordinance on September 12, 2019 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents that were present were heard at the Public Hearing held on September 12, 2019 prior to the passage of Resolution No. 19R-09-181 and the first reading of the corresponding Ordinance No. 19O-09-127, which passed second reading on September 26, 2019; and

WHEREAS, individual notice of the duly advertised virtual public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 prior to the public hearing for the adoption of this Resolution and the first reading of the corresponding Ordinance on September 14, 2020 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents were able to have their concerns addressed at the virtual Public Hearing held on September 14, 2020 prior to the passage of this Resolution No. 20R-09-179 and the first reading of the corresponding Ordinance No. 200-09-132, which was heard on second reading on September 29, 2020; and

WHEREAS, individual notice of this duly advertised virtual public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 prior to the public hearing for the adoption of this Resolution and the first reading of the corresponding Ordinance on September 13, 2021 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents were able to have their concerns addressed at the Public Hearing held on September 13, 2021 prior to the passage of this Resolution No. 21R-09-194 and the first reading of the corresponding Ordinance No. 210-09-129, which was heard on second reading on September 27, 2021; and

WHEREAS, individual notice of this duly advertised virtual public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 prior to the public hearing for the adoption of this Resolution and the first reading of the corresponding Ordinance on September 14, 2022 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents were able to have their concerns addressed at the Public Hearing held on September 14, 2022 prior to the passage of this Resolution No. 22R-09-183 and the first reading of the corresponding Ordinance No. 22O-09-125, which is scheduled to be heard on second reading on September 28, 2022; and

WHEREAS, individual notice of this duly advertised virtual public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 prior to the public hearing for the adoption of this Resolution and the first reading of the corresponding Ordinance on September 14, 2023 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents were able to have their concerns addressed at the Public Hearing held on September 14, 2023 prior to the passage of this Resolution No. 23R-09-220 and the first reading of the corresponding Ordinance No. 23O-09-125, which is scheduled to be heard on second reading on September 28, 2023; and

WHEREAS, individual notice of this duly advertised virtual public hearing was mailed to each affected property owner as required by the Florida Statutes, Section 197.3632 prior to the public hearing for the adoption of this Resolution and the first reading of the corresponding Ordinance on September 12, 2024 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 residing in the designated District Area regarding the certification and imposition of the annual tax assessments; nevertheless, any residents were able to have their concerns addressed at the Public Hearing held on September 12, 2024 prior to the passage of this Resolution No. 24R-09-179 and the first reading of the corresponding Ordinance No. 240-09-137, which is scheduled to be heard on second reading on September 26, 2024;

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

<u>SECTION 1</u>. That commencing with the Fiscal Year beginning on October 1, 2024, and with the tax statements mailed for each Fiscal Year thereafter, the City of Lauderhill

will continue to 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 Windermere/Tree Gardens Safe Neighborhood Improvement District. Such non-ad valorem assessments shall be re-imposed and levied as referenced on the Annual Tax Bill within the Designated Improvement District Area, as indicated in the attached Exhibit "A" which is incorporated herein by reference thereto.

<u>SECTION 2</u>. The City of Lauderhill hereby determines that the levy of such assessments is needed to fund the actual costs and expenses for the Designated Windermere/Tree Gardens Safe Neighborhood Improvement District Area. The final rate to be assessed is attached hereto as Exhibit "B" and incorporated herein by reference thereto. The proposed estimated rates were fully disclosed at the Public Hearing on July 9, 2024 and the final rates were fully disclosed at the Public Hearing on September 12, 2024.

<u>SECTION 3.</u> 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 Revenue Collections Division, 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."

<u>SECTION 4</u>. 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, 2024 and directs the City Manager to update the Assessment roll.

<u>SECTION 5</u>. 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 Department of Revenue Collection, and the Broward County Property Appraiser by September 15, 2024.

<u>SECTION 6</u>. This Resolution shall take effect immediately upon its passage and adoption.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

PASSED AND ADOPTED on first reading this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

PRESIDING OFFICER

ATTEST:

MOTION SECOND	
M. DUNN D. GRANT L. MARTIN S. MARTIN K. THURSTON	

CITY CLERK

Approved as to Form

Angel Petti Rosenberg City Attorney