
CITY OF LAUDERHILL, FLORIDA

ANNUAL RATE ORDINANCE

ORDINANCE NO. 240-09-141

ADOPTED SEPTEMBER 26, 2024

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CITY OF LAUDERHILL, FLORIDA

ORDINANCE NO. 24O-09-141

AN ORDINANCE OF THE CITY OF LAUDERHILL, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LAUDERHILL, FLORIDA; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF LAUDERHILL FOR FISCAL YEAR 2025; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, DESORAE GILES-SMITH)

WHEREAS, the City Commission of Lauderhill, Florida (the "City Commission"), has enacted Ordinance No. 00O-6-39 (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 reimposition 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 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, 2024; and

WHEREAS, the City has reevaluated its Fire Assessment program to ensure that the assessment rates for each Property Use Category continue to be fairly and reasonably apportioned and has accordingly updated its Fire Rescue Assessed Cost, Cost Apportionment, Cost Factor, and Parcel Apportionment; and

WHEREAS, on July 9, 2024, the City Commission adopted Resolution No. 24R-07-152 (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 reimpose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2024, the Ordinance requires the City Commission to adopt an Annual Rate Resolution, which confirms or repeals the Preliminary Assessment Resolution with such amendments as the City Commission deems appropriate, establishes the rate of assessment, and approves the Assessment Roll for the upcoming Fiscal Year 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 on the annual TRIM Notice as 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 12, 2024, 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 ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA:

SECTION 1. AUTHORITY. This Ordinance is adopted in support of the Fire Rescue Assessment Ordinance No. 00O-6-39, (the "Ordinance"); the "Amended and Restated Initial Assessment Resolution" or "Initial Assessment Resolution" (Resolution No. 17R-07-184); the "Amended and Restated Final Assessment Resolution" (Resolution No. 17R-09-235); Article VIII, Section 2, Florida Constitution; the City of Lauderhill Charter, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS, DEFINITIONS AND INTERPRETATION.

(A) The above findings are true and correct and incorporated herein by reference.

(B) This Ordinance constitutes the Final Assessment Ordinance and serves as the Annual Rate Ordinance in support of the Ordinance. All capitalized terms in this Ordinance shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. REIMPOSITION 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. Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) In accordance with the Assessment Report, 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 Ordinance 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, the Preliminary Rate Resolution, and the Assessment Report 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 and the Assessment Report is hereby approved. The Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies, as updated in the Assessment Report and described and adopted in Sections 6, 7 and 8 of the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2024, the estimated Fire Rescue Assessed Cost to be assessed is \$22,580,441.00. 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, 2024, are hereby established as follows:

100% Rates

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential	\$660			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional
	< 1,999	\$722	\$384	\$1,426
	2,000 - 3,499	\$1,444	\$767	\$2,851
	3,500 - 4,999	\$2,527	\$1,342	\$4,989
	5,000 - 9,999	\$3,610	\$1,917	\$7,127
	10,000 - 19,999	\$7,219	\$3,834	\$14,254
	20,000 - 29,999	\$14,438	\$7,668	\$28,507
	30,000 - 39,999	\$21,657	\$11,501	\$42,761
	40,000 - 49,999	\$28,876	\$15,335	\$57,014
	50,000 - 59,999	\$36,095	\$19,168	\$71,267
	60,000 - 69,999	\$43,314	\$23,002	\$85,521
	70,000 - 79,999	\$50,533	\$26,835	\$99,774
	80,000 - 89,999	\$57,752	\$30,669	\$114,027
	90,000 - 99,999	\$64,970	\$34,502	\$128,281
	≥ 100,000	\$72,189	\$38,336	\$142,534

Gross Revenue	\$24,356,615
Buydown Institutional Tax-Exempt	\$252,694
Buydown Government	\$1,523,480
Net Revenue	\$22,580,441

(F) The above rates for the Fire Rescue 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 reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2024.

(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; and

(2) In accordance with Section 170.01(4), Florida Statutes, 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 an "agricultural pole barn" as defined in Section 170.01(4), Florida Statutes.

(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 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 19-123 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.

(K) The Assessment Roll, as approved on September 12, 2024 in the Final Assessment Resolution, together with the correction of any errors or omissions as provided for in the Ordinance, was delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance by September 15, 2024; provided, however, that the Fire Rescue Assessments imposed against certain Buildings of Institutional Property that were not provided with notice pursuant to Section 19-115 of the Ordinance shall be billed, collected, and enforced using the alternative method of collection pursuant to Section 19-152 of the Ordinance, including applicable discounts for early payment. The City Manager is hereby directed to mail said bills not later than November 1, 2024, in substantially the form attached hereto as Appendix D.

(L) The Assessment Roll, as delivered to the Tax Collector by September 15, 2024, was accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF ASSESSMENT RESOLUTION. The Preliminary Rate Resolution is acknowledged as having already been confirmed.

SECTION 5. EFFECT OF ADOPTION OF ORDINANCE. The adoption of the Annual Rate Resolution on September 12, 2024 was 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 the Amended and Restated Final Assessment Resolution. This Ordinance merely reaffirms and approves all steps taken up to and including the Annual Rate Resolution in an Ordinance format. The assessment roll is deemed certified and all rates are deemed approved as of September 12, 2024, the date of the 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 Ordinance shall be deemed to have taken effect immediately upon the passage and adoption of the Annual Rate Resolution on September 12, 2024.

DATED this _____ day of _____, 2024.

PASSED on first reading this _____ day of _____, 2024.

PASSED AND ADOPTED on second reading this _____ day of _____, 2024.

PRESIDING OFFICER

ATTEST:

CITY CLERK

FIRST READING

SECOND READING

MOTION

SECOND

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Desorae Giles-Smith, who, after being duly sworn, deposes and says:

1. Desorae Giles-Smith, as City Manager of the City of Lauderhill, 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 Sections 2.03, 2.04, 2.05 and 2.08 of the Fire Rescue Assessment Ordinance No. 00O-6-39 adopted by the City Commission on July 10, 2000 (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution No. 23R-07-194 adopted by the City Commission on July 11, 2023 (the "Preliminary Rate Resolution").

2. In accordance with the Assessment Ordinance, Mrs. Giles-Smith 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.

DESORAE GILES-SMITH, 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 ___ day of _____, 2023 by Desorae Giles-Smith, City Manager, City of Lauderdale, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX B
PROOF OF PUBLICATION

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 Lauderhill, or authorized agent of the City of Lauderhill, 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, 2023.

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 14th day of September, 2023.

CITY OF LAUDERHILL, FLORIDA

By: _____
KEN THURSTON
Mayor

**[to be delivered to Broward County Department of
Finance and Administrative Services prior to September 15]**

APPENDIX D
FORM OF BILL

APPENDIX D

FORM OF BILL

City of Lauderhill
[ADDRESS]

Owner Name
Address
City, State Zip

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

*****THIS IS A BILL*****

The City of Lauderhill ("City") has imposed an annual assessment for the fiscal year beginning October 1, 2023, to fund fire rescue services, facilities, and programs that are available to serve your property located within the City. 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 above listed parcel has the following billing units and fire rescue assessment:

Category	Type and Number of Billing Units	Fiscal Year 23-24 Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]
Total Assessment		\$(SumofBld)

The total amount due is \$_____.

The FY23-24 fire rescue assessment is due and payable on or March 31, 2024. Payments are subject to the following discounts when paid by the date indicated (please pay only one amount):

		<u>Amount</u>
November 30, 2023:	4%	\$
December 31, 2023:	3%	\$
January 31, 2024:	2%	\$
February 28, 2024:	1%	\$

Payments received after March 31, 2024, will be considered delinquent. Failure to pay may cause the institution of foreclosure proceedings, which may result in the loss of title.

Alternatively, failure to pay the assessment may cause the assessment to be placed on your future ad valorem tax bill, and the continued failure to pay will then result in a tax certificate to be issued against the property, which may result in a loss of title.

Please remit the below portion with your payment. Payment in person may be made at the City of Lauderhill, [ADDRESS], Lauderhill, Florida [ZIP CODE].

Remit to: City of Lauderhill
[MAILING ADDRESS]

Tax Parcel ID#: _____

Sequence #: _____

Payment Amount: _____