

RESOLUTION NO. 26R-07-129

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA RELATING TO ACTUAL COSTS AND EXPENSES ASSOCIATED WITH THE WINDERMERE/TREE GARDENS SAFE NEIGHBORHOOD IMPROVEMENT DISTRICT; DECLARING THE ESTIMATED NON-AD VALOREM SPECIAL ASSESSMENT RATE FOR FISCAL YEAR 2027; PROVIDING FOR RE-IMPOSITION OF THE UNIFORM METHOD FOR COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS ON THE ANNUAL TAX BILL FOR ALL RELATED COSTS AND EXPENSES FOR THE DESIGNATED DISTRICT 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 OF \$500.00 AND A TAX LEVY OF TWO (2) MILLS FOR EACH INDIVIDUAL PARCEL OF LAND PER YEAR; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR THE MAILING OF THIS RESOLUTION; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Commission passed the Original Intent Resolution No. 09R-0238, which authorized the initial imposition of the non-ad valorem special assessments to the Windermere/Tree Gardens Safe Neighborhood Improvement District area on the annual tax bill on behalf of the Safe Neighborhood Improvement District in the maximum amount of \$500.00 per parcel of land per year and 2 mills ad valorem tax levy; and

WHEREAS, Resolution No. 10R-09-175 authorized the re-imposition of the non-ad valorem special assessments to the designated District area in the subsequent year; and

WHEREAS, Resolution No. 11R-08-129 provided the estimated non-ad valorem special assessment rate for Fiscal Year 2012 and authorized the re-imposition of the non-ad valorem special assessments to the designated District Area; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of the special assessment prior to the actual adoption of Resolution No. 11R09-173 on September 14, 2011 and the final passage of Ordinance No. 110-09-162; and

WHEREAS, Resolution No. 12R-07-165 provided the estimated non-ad valorem special assessment rate for Fiscal Year 2013 and authorized the re-imposition of the non-ad valorem special assessments to the designated District Area, which was heard at public hearing on July 31, 2012; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Resolution No.

12R-09-194 on September 12, 2012 and prior to final passage of the Ordinance No. 12009-138 on September 28, 2012; and

WHEREAS, the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council recommended and approved the estimated non-ad valorem special assessment rate for Fiscal Year 2014, which was subsequently approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors via Resolution No. 2013-WR-20; and

WHEREAS, this Resolution No. 13R-07-151 was passed at the public hearing on July 24, 2013 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2014 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution 13R-07-151 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Resolution on September 12, 2013 and prior to final passage of the Ordinance on September 26, 2013; and

WHEREAS, Resolution No. 14R-07-164 was passed at the public meeting on July 21, 2014 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2015 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 14R-07-164 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Resolution on September 15, 2014 and prior to final passage of the Ordinance on September 29, 2014;

WHEREAS, Resolution No. 15R-07-163 was passed at the public meeting on July 13, 2015 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2016 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 15R-07-163 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 11, 2015 and prior to final passage of the Ordinance on September 21, 2015; and

WHEREAS, Resolution No. 16R-07-144 passed at the public meeting on July 11, 2016 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2017 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 16R-07-144 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 14, 2016 and prior to final passage of the Ordinance on September 28, 2016; and

WHEREAS, this Resolution No. 17R-07-176 was considered at the public meeting on July 10, 2017 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2018 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 17R-07-176 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 13, 2017 and prior to final passage of the Ordinance on September 25, 2017; and

WHEREAS, Resolution No. 18R-07-153 was considered at a public meeting on July 10, 2018 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2019 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 18R-07-153 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution

on September 12, 2018 and prior to final passage of the Ordinance on September 26, 2018; and

WHEREAS, Resolution No. 19R-07-141 was considered at a public hearing on July 9, 2019 and approved the estimated non-ad valorem special assessment rates for Fiscal Year 2020 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 19R-07-141 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 12, 2019 and prior to final passage of the Ordinance on September 26, 2019; and

WHEREAS, Resolution No. 20R-07-140 considered at a public meeting on July 14, 2020 which will approve the estimated non-ad valorem special assessment rates for Fiscal Year 2021 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 20R-07-140 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 14, 2020 and prior to final passage of the Ordinance on September 28, 2020; and

WHEREAS, Resolution No. 21R-07-152 considered at a public meeting on July 13, 2021 approved the estimated non-ad valorem special assessment rates for Fiscal Year 2022 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 21R-07-152 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 13, 2021 and prior to final passage of the Ordinance on September 27, 2021; and

WHEREAS, Resolution No. 22R-07-147 was considered at a public meeting on July 12, 2022 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2023 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, that Resolution authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 14, 2022 and prior to final passage of the Ordinance on September 28, 2022; and

WHEREAS, Resolution No. 23R-07-190 was adopted at a public meeting on July 11, 2023 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2024 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 23R-07-190 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 14, 2023 and prior to final passage of the Ordinance on September 28, 2023; and

WHEREAS, Resolution No. 24R-07-148 was adopted at a public meeting on July 9, 2024 which approved the estimated non-ad valorem special assessment rates for Fiscal Year 2025 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 24R-07-148 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, Resolution No. 25R-07-141 was adopted at a public meeting on July 15, 2025 which will approve the estimated non-ad valorem special assessment rates for Fiscal Year 2026 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, this Resolution authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission held a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 12, 2025 and prior to final passage of the Ordinance on September 29, 2025;

WHEREAS, this Resolution No. 26R-07-____ will be considered at a public meeting on July 14, 2026 which will approve the estimated non-ad valorem special assessment rates for Fiscal Year 2027 as recommended by the Windermere/Tree Gardens Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, this Resolution authorizes the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood Improvement District; and

WHEREAS, the City Commission will hold a duly advertised public hearing regarding the imposition of this special assessment prior to the actual adoption of the Final Rate Resolution on September 14, 2026.

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

SECTION 1. That commencing with the Fiscal Year beginning on October 1, 2026, and with the tax statement mailed for such Fiscal Year, 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 actual costs and expenses associated with the Windermere/Tree Garden Safe Neighborhood Improvement District only for the designated District Area on behalf of the Safe Neighborhood Improvement District. Such non-ad valorem assessments shall be re-imposed and levied within the incorporated area of the City of Lauderhill only to the designated District Area on their annual tax bill. Any and all delinquent amounts owed for such services rendered from unpaid prior billing will appear on the tax bill as a lump sum due, if applicable. A map and/or legal description of the area subject to this assessment is attached hereto as Exhibit "A" and incorporated herein by reference thereto.

SECTION 2. The City of Lauderhill hereby approves the assessments as recommended by the Windermere/Tree Garden Safe Neighborhood Improvement District Advisory Council and as approved by the Windermere/Tree Gardens Safe Neighborhood Improvement District Board of Directors who have determined that the levy of such assessments is needed to fund the actual costs and expenses associated with the designated District Area. The estimated non-ad valorem rates to be assessed are: non-ad valorem special assessments in the amount of \$500.00 and a tax levy in the amount of two (2) mills. These estimated rates were fully disclosed at the public meeting on July 14, 2026.

SECTION 3. The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Florida Statutes. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. 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."

SECTION 4. There is hereby established a public hearing to be held at 5:55 p.m. on September 14, 2026 in City Commission Chambers of City Hall, 5581 West Oakland Park Boulevard, Lauderdale, Florida, at which time the City Commission will receive and consider any comments on the Windermere/Tree Gardens Safe Neighborhood Improvement District Assessments from the public and affected property owners and consider imposing these Assessments for the Fiscal Year beginning October 1, 2026 on behalf of the Windermere/Tree Gardens Safe Neighborhood Improvement District and collecting such assessments on the same bill as ad valorem taxes.

SECTION 5. The City published a notice of the public hearing authorized by Section 4 of this Preliminary Rate Resolution in the manner and time provided in the Florida Statutes, a copy of which is on file with the city clerk's office.

SECTION 6. Pursuant to section 200.069(13)(a), Florida Statutes, and with agreement of the Property Appraiser, the City has elected to combine notice of the public hearing authorized by Section 4 hereof 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(13)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of re-imposing the Windermere/Tree Gardens Safe Neighborhood Improvement District Assessments for the Fiscal Year beginning October 1, 2025. All first class mailed notices will be mailed timely consistent with all statutory requirements.

SECTION 7. Upon adoption, the City Clerk is hereby directed to send a certified copy of this Resolution confirming the preliminary estimate of the non-ad valorem assessment rate for the Windermere/Tree Gardens Safe Neighborhood Improvement District to the Broward County Property Appraiser by August 4, 2026.

SECTION 8. This Resolution shall take effect immediately upon its passage and adoption.

DATED this ____ day of _____, 2026.

PASSED AND ADOPTED on first reading this ____ day of _____, 2026.

DENISE D. GRANT
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