CERTIFICATION

I certify this to be a true and correct copy of the record in my office.
WITNESSETH my hand and official seal of the City of Lauderhill, Florida, this the 17 day of July 2025

City Clerk

CITY OF LAUDERHILL, FLORIDA

PRELIMINARY RATE RESOLUTION

ADOPTED JULY 15, 2025
Resolution No. 25R-07-143

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RESOLUTION NO. 25R-07-143

A RESOLUTION OF THE CITY OF LAUDERHILL, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LAUDERHILL, FLORIDA; DESCRIBING THE METHOD OF ASSESSING THE FIRE RESCUE ASSESSED COST AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF LAUDERHILL FOR FISCAL YEAR 2025-26; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR AN EFFECTIVE DATE

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Rescue Assessment Ordinance (Ordinance No. 00O-6-39), as codified in Article VI, Chapter 19 of the Lauderhill Code of Ordinances (the "Ordinance"); the Amended and Restated Initial Assessment Resolution (Resolution No. 17R-07-184) (the "Amended and Restated Initial Assessment Resolution"), the Amended and Restated Final Assessment Resolution (Resolution No. 17R-09-235) (the "Amended and Restated Final Assessment Resolution"), 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. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance; it initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025.

(B) Unless the context indicates otherwise, words imparting the singular number,

include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution.

SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the imposition of a Fire Rescue Assessment for fire rescue services facilities, or programs against Assessed Property located within the City, the City shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost, if any, required to provide fire rescue services, facilities, and programs shall be funded by legally available City revenues other than Fire Rescue Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Unless otherwise exempted by the City, Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue

Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are affirmed and incorporated herein by reference.

(B) The City Commission hereby adopts and incorporates by reference that certain report entitled "City of Lauderhill, Florida Fire Rescue Assessment Memorandum, August 2023," prepared by Anser Advisory (the "Assessment Report"), including the assumptions, conclusions, and findings therein as to the determination of the Fire Rescue Assessed Cost, the updated Cost Apportionment, updated Cost Factor, and updated Parcel Apportionment methodologies.

SECTION 6. COST APPORTIONMENT METHODOLOGY. The Cost Apportionment provided in Section 6 of the Amended and Restated Initial Assessment Resolution, as updated pursuant to the Assessment Report, is affirmed and incorporated herein by reference.

SECTION 7. COST FACTOR. The Cost Factor provided in Section 7 of the Amended and Restated Initial Assessment Resolution, as updated pursuant to the Assessment Report, is affirmed and incorporated herein by reference.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY. The Parcel Apportionment provided in Section 8 of the Amended and Restated Initial Assessment

Resolution, as updated pursuant to the Assessment Report, is affirmed and incorporated herein by reference.

SECTION 9. DETERMINATION OF FIRE RESCUE ASSESSED COST; ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENTS.

(A) The estimated Fire Rescue Assessed Cost to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2025, is $24,356,615.00.

(B) The estimated 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, 2025, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

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

(C) The following exemptions shall apply to the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a Tax 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.

(D) Any shortfall in the expected Fire Rescue 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 upon each affected Tax Parcel in the

amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(E) The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Rescue Assessed Cost. The remainder of such Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds. No portion of such Fire Rescue Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Cost is attributable to the Emergency Medical Services Cost.

(F) The estimated Fire Rescue Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Fire Rescue Assessment Roll for the Fiscal Year commencing October 1, 2025, as provided in Section 10 of this Preliminary Rate Resolution.

SECTION 10. ANNUAL ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year beginning October 1, 2025, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories unless otherwise exempted as provided herein. The City Manager shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, this Preliminary

Rate Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the City.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 6:05 p.m., or as soon thereafter as the matter can be heard, on September 12, 2025, in City Commission Chambers of City Hall, 5581 West Oakland Park Boulevard, Lauderhill, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025, and collecting such assessments on the same bill as ad valorem taxes.

SECTION 12. NOTICE BY PUBLICATION. The City Manager will publish a notice of the public hearing authorized by Section 11 of this Preliminary Rate Resolution in the manner and time provided in Section 19-114 of the Ordinance. The notice will be

published no later than August 22, 2025, in substantially the form attached hereto as Appendix A.

SECTION 13. NOTICE BY MAIL.

(A) Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the City has elected to combine notice of the public hearing authorized by Section 11 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes.

(B) Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025. All first class mailed notices shall be mailed no later than August 22, 2025.

SECTION 14. METHOD OF COLLECTION. . In accordance with Section 19-151 of the Ordinance, the Fire Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year commencing October 1, 2025.

SECTION 15. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the City's Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs, as reflected by the Fire Rescue Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs.

SECTION 16. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

DATED this 15 day of July, 2025.

PASSED AND ADOPTED this 15th day of July, 2025.

DENISE D. GRANT
PRESIDING OFFICER

ATTEST:

ANDREA M. ANDERSON, MMC
CITY CLERK

MOTION	S. Martin
SECOND	D. Grant
R. CAMPBELL	Yes
P. DUNN	Absent
D. GRANT	Yes
J. HODGSON	Yes
S. MARTIN	Yes

Approved as to Form

Hans Ottinot
City Attorney

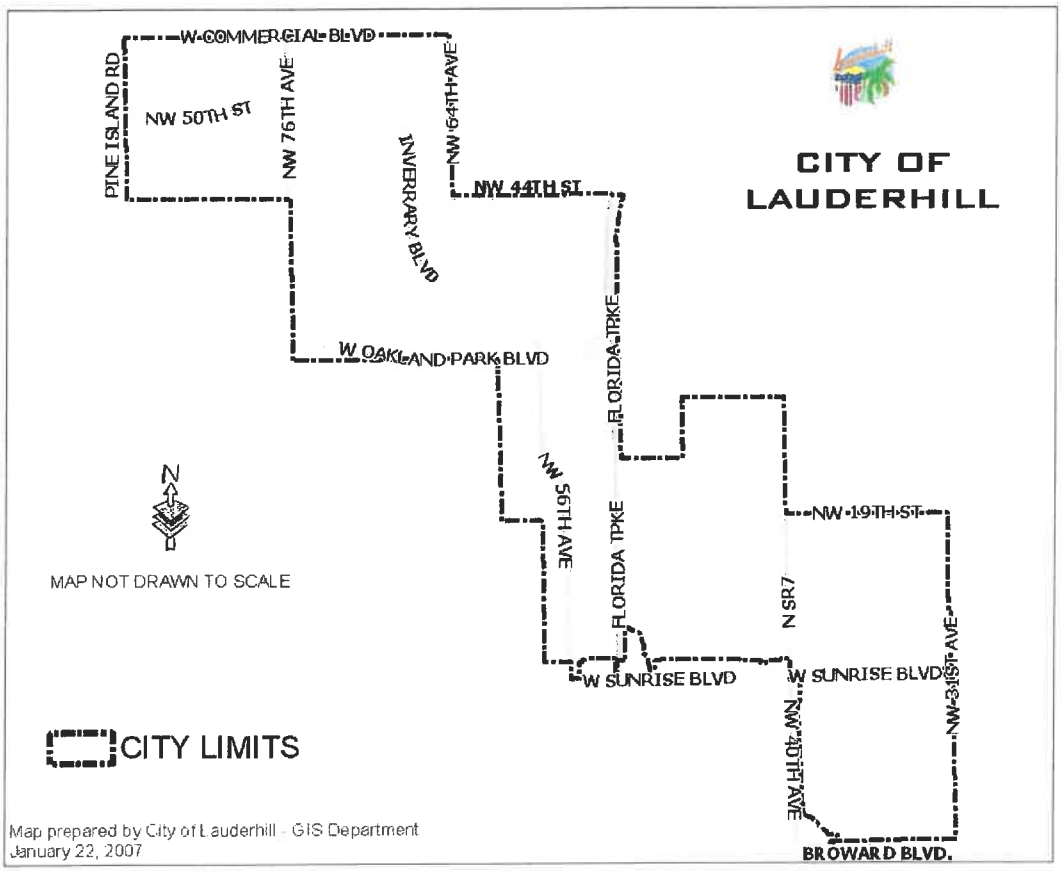
APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

SUBSTANTIAL FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than August 22, 2025



NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Lauderhill will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Lauderhill, as indicated on the above map, for the Fiscal Year beginning October 1, 2025, and future fiscal years at which time the following will be considered:

RESOLUTION NO. 25R-09-##

A RESOLUTION 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 THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR AN EFFECTIVE DATE

The hearing will be held at 5:01 p.m., or as soon thereafter as the matter can be heard, on September 12, 2025, in the City Commission Chambers of City Hall, 5581 West Oakland Park Boulevard, Lauderhill, 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 Lauderhill Fire Rescue Administration at (954) 497-4715 at least two (2) business 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 schedule.

FIRE RESCUE ASSESSMENTS

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

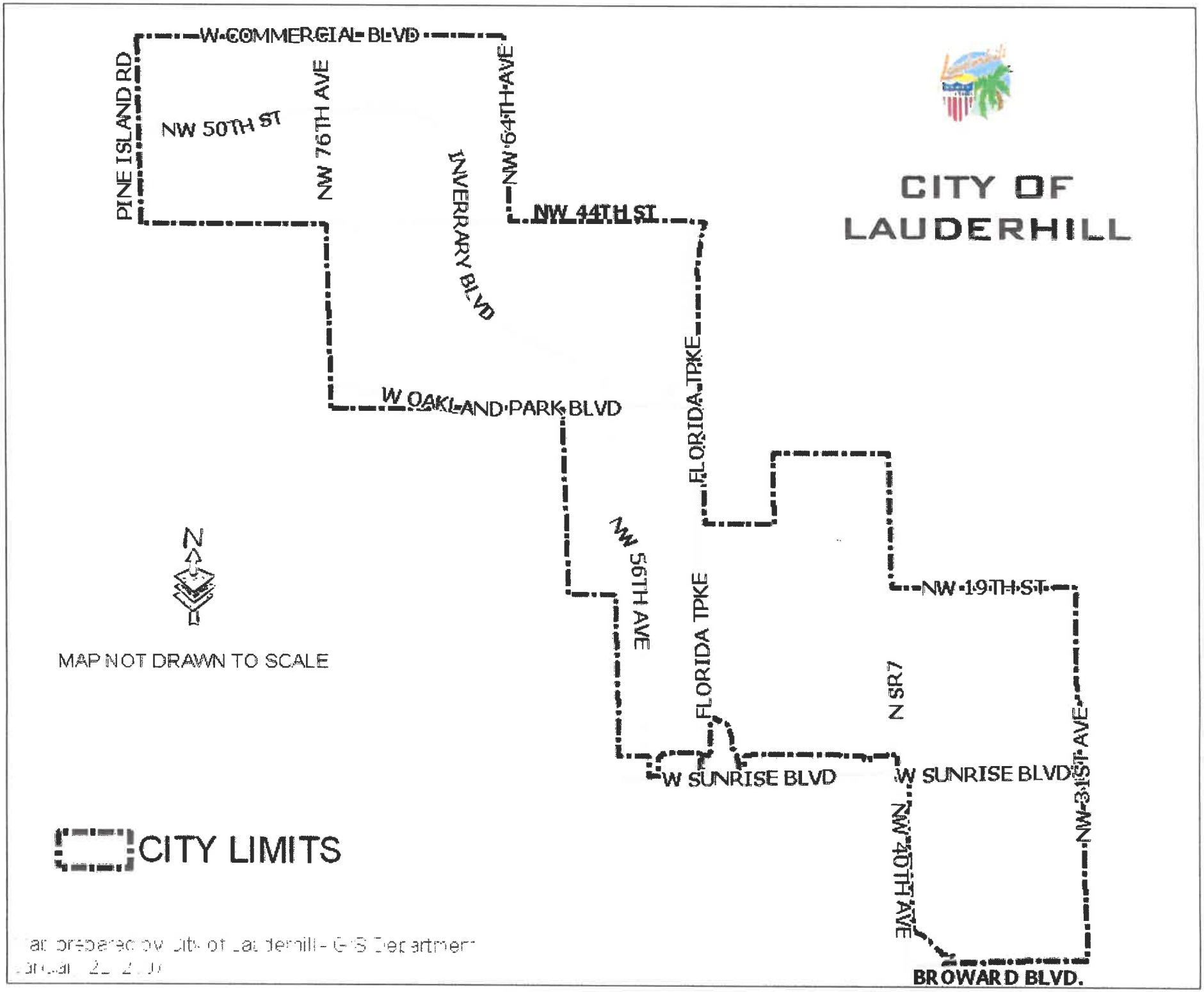
Copies of the Fire Rescue Assessment Ordinance (Ordinance No. 00O-6-39), the Amended and Restated Initial Assessment Resolution (Resolution No. 17R-07-184), the Amended and Restated Final Assessment Resolution (Resolution No. 17R-09-235), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office in City Hall, located at 5581 West Oakland Park Boulevard, Lauderhill, Florida.

The assessments will be collected on the ad valorem property tax bill which will be mailed in November 2025, 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. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission's action at the above hearing (including the method of apportionment, the rate of assessment and the

imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Lauderhill Fire Rescue Administration at (954) 497-4715, Monday through Thursday between 7:30 a.m. and 6:00 p.m.

CITY COMMISSION
CITY OF LAUDERHILL, FLORIDA



Map prepared by City of Lauderhill - GIS Department
[illegible]

Exhibit B

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
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