

RESOLUTION NO. 26R-07-127

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA RELATING TO ACTUAL COSTS AND EXPENSES ASSOCIATED WITH THE MANORS OF INVERRARY SAFE NEIGHBORHOOD IMPROVEMENT DISTRICT; DECLARING THE ESTIMATED NON-AD VALOREM SPECIAL ASSESSMENT RATE FOR FISCAL YEAR 2027; PROVIDING FOR THE 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 FOR THE MASTER ASSOCIATION IN THE AMOUNT OF ONE HUNDRED DOLLARS (\$100.00) AND A TAX LEVY OF ZERO (0) MILLS; FOR THE CONDO I ASSOCIATION IN THE AMOUNT OF FOUR HUNDRED DOLLARS (\$400.00) AND ZERO (0) MILLS; FOR THE CONDO XI ASSOCIATION IN THE AMOUNT OF FOUR HUNDRED DOLLARS (\$400.00) AND ZERO (0) MILLS; AND FOR THE CONDO XII ASSOCIATION ZERO DOLLARS (\$0) AND ZERO (0) MILLS; 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. 10R-12-246, which declared the intent to impose non-ad valorem special assessments to the Manors of Inverrary 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 individual parcel of land per year and 2 mills ad valorem tax levy; and

WHEREAS, Resolution No. 11R-08-131 provided the estimated non-ad valorem special assessment rate for Fiscal Year 2012 and proposed to authorize the initial 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 this special assessment prior to the actual adoption of Resolution No. 11R-09-165 on September 14, 2011 and the final passage of Ordinance No. 110-09-160 which adopted the non-ad valorem special assessment of \$123.18 to all members of the Master Association, plus and additional non-ad valorem special assessment of \$280.00 for the Condo I Category resulting in a total non-ad valorem assessment to the Condo I Category of \$403.18 for Fiscal Year 2012; and

WHEREAS, Resolution No. 12R-07-168 was considered on July 31, 2012 which provided the estimated non-ad valorem special assessment rate for Fiscal Year 2013 and

proposed to authorize the re-imposition of the non-ad valorem special assessments to the designated District Area; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of this special assessment prior to the actual adoption of the Resolution on September 12, 2012 and the final passage of the Ordinance on September 28, 2012; and

WHEREAS, the Manors of Inverrary 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 Manors of Inverrary Safe Neighborhood Improvement District Board of Directors via Resolution 2013-MR-14; and

WHEREAS, Resolution No. 13R-07-150 was considered on July 24, 2013 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2014 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 13R-07-150 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of this special assessment on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Resolution on September 12, 2013 and the final passage of the Ordinance on September 26, 2013; and

WHEREAS, Resolution No. 14R-07-163 was considered on July 21, 2014 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2015 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution 14R-07-163 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Resolution on September 15, 2014 and the final passage of the Ordinance on September 29, 2014; and

WHEREAS, Resolution No. 15R-07-157 was considered on July 13, 2015 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2016 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution 15R-07-157 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of this special assessment on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 11, 2015 and the final passage of the Ordinance on September 21, 2015; and

WHEREAS, this Resolution No. 16R-07-142 was considered on July 11, 2016 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2017 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary 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 District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of this special assessment on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 14, 2016 and the final passage of the Ordinance on September 28, 2016; and

WHEREAS, this Resolution No. 17R-07-174 was considered on July 10, 2017 which approved that no non-ad valorem special assessment be imposed for Fiscal Year 2018 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 17R-07-174 authorized that no non-ad valorem special assessments be assessed for Fiscal Year 2018 to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of no special assessment on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 13, 2017 and the final passage of the Ordinance on September 25, 2017; and

WHEREAS, Resolution No. 18R-07-152 was considered on July 10, 2018 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2019 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution 18R-07-152 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 12, 2018 and the final passage of the Ordinance on September 26, 2018; and WHEREAS, Resolution No. 19R-07-139 was considered on July 9, 2019 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2020 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary 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 District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 12, 2019 and the final passage of the Ordinance on September 26, 2019; and

WHEREAS, Resolution No. 20R-07-138 was considered on July 14, 2020 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2021 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary 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 District for Fiscal Year 2021; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 14, 2020 and the final passage of the Ordinance on September 28, 2020; and

WHEREAS, Resolution No. 20R-07-138 contained a typographical error and transposed the figures showing the assessment to the wrong category; and

WHEREAS, Resolution No. 20R-08-148 corrected the typographical error to clarify that only the Condo I category is to be assessed \$145.00 in non-ad valorem assessments, with the Master receiving ZERO (\$0) non-ad valorem assessments and with a tax levy of zero (0) mills to both categories; and

WHEREAS, Resolution No. 21R-07-150 was considered on July 13, 2021 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2022 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 21R-07-150 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 13, 2021 and the final passage of the Ordinance on September 27, 2021; and

WHEREAS, Resolution No. 22R-07-145 was considered on July 12, 2022 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2023 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary 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 District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 14, 2022 and the final passage of the Ordinance on September 28, 2022; and

WHEREAS, Resolution No. 23R-07-188 was adopted on July 11, 2023 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2024 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 23R-07-188 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 14, 2023 and the final passage of the Ordinance on September 28, 2023; and

WHEREAS, Resolution No. 24R-07-146 was adopted on July 9, 2024 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2025 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 24R-07-146 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 12, 2024 and the final passage of the Ordinance on September 26, 2024; and

WHEREAS, Resolution No. 25R-07-138 was adopted on July 15, 2025 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2026 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, Resolution No. 25R-07-138 authorized the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission held a duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District prior to the actual adoption of the Final Rate Resolution on September 12, 2025 and the final passage of the Ordinance on September 29, 2025; and

WHEREAS, this Resolution No. 26R-07-127 will be considered on July 14, 2026 which approved the estimated non-ad valorem special assessment rate for Fiscal Year 2027 as recommended by the Manors of Inverrary Advisory Council and as approved by the Manors of Inverrary Safe Neighborhood Improvement District Board of Directors; and

WHEREAS, this Resolution No. 26R-07-127 authorizes the re-imposition of the non-ad valorem special assessments to the designated District Area on behalf of the Safe Neighborhood District; and

WHEREAS, the City Commission will hold duly advertised public hearings regarding the imposition of special assessments on the annual tax bill on behalf of the Safe Neighborhood District 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 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 Manors of Inverrary 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 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 Manors of Inverrary Safe Neighborhood Improvement District Advisory Council and as approved by the Manors of Inverrary 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 proposed estimated non-ad valorem rates to be assessed are to be assessed in the amount of: the Master Association category to be assessed non-ad valorem special assessments in the amount of One Hundred Dollars (\$100.00) and a tax levy of zero (0) mills, Condo I Association category in the amount of Four Hundred (\$400.00) and zero (0) mills, Condo XI Association category in the amount of Four Hundred (\$400.00) and zero (0) mills, and Condo XII Association category in the amount of Zero Dollars (\$0) and zero (0) 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 Assessment Roll for the Fiscal Year commencing October 1, 2026 in the manner provided in the Florida Statutes. The 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 5:45 p.m. on September 14, 2026, 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 Manors of Inverrary 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 Manors of Inverrary 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 Manors of Inverrary Safe Neighborhood Improvement District Assessments for the Fiscal Year beginning October 1,

2026. 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 Manors of Inverrary 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