

Meeting Date: July 27, 2010

Agenda Item 34

REQUESTED COMMISSION ACTION:

 Consent Ordinance X Resolution Consideration Workshop

SHORT TITLE A Resolution establishing the estimated Assessment Rate for Fire Rescue Assessments for the
OR MOTION: Fiscal Year beginning October 1, 2010; directing the preparation of an Assessment Roll,
authorizing a public hearing and providing for proper notice to the public.

Summary of Purpose and Why:

The purpose of the Fire Assessment Fee is to provide a dedicated source of funding for Fire Operations; the fees paid to the City under this program can not be used for any other purpose. The costs, covered by the fees, are apportioned by service demand (I.E. calls) that are placed on Fire Operations by single family, institutional, warehouse, and commercial properties.

The Resolution attached is the Preliminary Assessment Rate Resolution required to be passed by the Commission as part of the annual process of adopting a fire non-ad valorem assessment for Fiscal Year 2011 per the Assessment Ordinance. It should be noted that there is **NO** increase proposed in the fire assessment rates for residential, commercial, industrial and/or institutional categories as part of the Fiscal Year 2011 Recommended Budget. The residential rate will remain at \$111.

The Fire Assessment Fee is anticipated to generate \$11.5 million in revenue for the Fire Department; this covers approximately 64% of eligible costs. Remaining costs are covered by fees and property taxes.

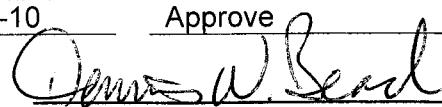
Rate Summary

Property Type	Proposed Rates
*Commercial	\$ 0.21
*Institutional	\$ 0.25
*Warehouse/Industrial	\$ 0.09
Residential	\$ 111.00

* Per square foot.

QUESTIONS TO BE ANSWERED BY ORIGINATING DEPARTMENT:

- (1) Origin of request for this action: Budget Office
- (2) Primary staff contact: Brian Donovan Ext. 4601
- (3) Expiration of contract, if applicable: _____
- (4) Fiscal impact and source of funding: This yields \$11,527,276 in revenue for Fire Operations

DEPARTMENTAL COORDINATION	DATE	DEPARTMENTAL RECOMMENDATION	DEPARTMENTAL HEAD SIGNATURE OR ATTACHED MEMO NUMBER
<u>Budget Office</u>	<u>7-25-10</u>	<u>Approve</u>	

 X City Manager

<u>Ordinance</u>	<u>Resolution</u>	<u>Consideration</u>	<u>Workshop</u>
1st Reading _____	1st Reading _____	Results: _____	Results: _____
2nd Reading _____	_____	_____	_____

CITY OF POMPANO BEACH, FLORIDA

PRELIMINARY RATE RESOLUTION

JULY 27, 2010

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RESOLUTION NO. 2010-_____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE INCORPORATED AREA OF THE CITY OF POMPANO BEACH, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR A VACANCY ADJUSTMENT FOR MOBILE HOME PARK PROPERTY; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Pompano Beach, Florida (the "City Commission"), has enacted Ordinance No. 96-76, as amended by Ordinance No. 2000-67 (collectively the "Ordinance"), which authorizes the annual reimposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against all Assessed Property within the incorporated areas of City of Pompano Beach; and

WHEREAS, the imposition of a Fire Rescue Assessment for fire rescue services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Fire Rescue Assessment among parcels of Assessed Property; and

WHEREAS, the City Commission desires to reimpose an annual Fire Rescue Assessment program within the incorporated areas of City of Pompano Beach for Fire Rescue Services, using the tax bill collection method for the Fiscal Year beginning on October 1, 2010.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Rescue Assessment Ordinance (Ordinance No. 96-76, as amended by Ordinance No. 2000-67), the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution for the Fiscal Year beginning October 1, 2009 (Resolution No. 2009-255), the Annual Rate Resolution for the Fiscal Year beginning October 1, 2009 (Resolution No. 2009-291), the Charter of the City of Pompano Beach, Article VIII, Section 2 of the Florida Constitution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2010. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, Resolution No. 2009-255, and Resolution No. 2009-291. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the reimposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against all Assessed Property located within the incorporated areas of 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 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 specially benefitted 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. Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories within the City. 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. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, Resolution No. 2009-255, and Resolution No. 2009-291 are affirmed and incorporated herein by reference.

SECTION 6. COST APPORTIONMENT METHODOLOGY AND COST FACTOR CALCULATION. The Cost Apportionment Methodology embodied in Section 6 of Resolution No. 2009-255 is affirmed and incorporated herein by reference. The Cost Factor Calculation embodied in Section 7 of Resolution No. 2009-255 is affirmed and incorporated herein by reference.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY. The Parcel Apportionment Methodology embodied in Section 8 and Appendix A of Resolution No. 2009-255 is affirmed and incorporated herein by reference.

**SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COSTS;
ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENT RATES.**

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2010, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule, attached hereto as Appendix A. 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 legally available City revenues other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2010. 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 Costs are attributable to the Emergency Medical Services Cost.

(C) 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 Assessment Roll for the Fiscal Year commencing October 1, 2010 as provided in Section 9 of this Preliminary Rate Resolution.

SECTION 9. 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 commencing October 1, 2010, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. 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 this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, Resolution No. 2009-255, Resolution No. 2009-291, 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 updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2010 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 10. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Mobile Home Park property, as compared to other Residential Property, and the potential sustained lack of demand for fire rescue services for unoccupied spaces, each Owner of Mobile Home Park Property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Rescue Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in Mobile Home Park property shall not be considered Residential Property and shall not be subject to the Fire Rescue Assessments.

(C) Vacant spaces shall be those determined by the City Manager based on evidence of a vacancy rate provided by the Owner on or before June 1 of each year. The vacancy rate shall be defined as the percentage of available spaces within a Mobile Home Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the park (not including overflow areas)	_____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	_____E

Vacancy Rate _____ F
Subtract E from 100% (Example: 100% – 34.2% = 65.8%)

The Owner shall certify by affidavit to the City, on a form provided by the City Manager, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Mobile Home Park Property, and (3) the vacancy rate.

(D) The City Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Rescue Assessment imposed for the Fiscal Year beginning October 1, 2010 upon a parcel of Mobile Home Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Rescue Assessment attributable to the entire parcel of Mobile Home Park property and reducing the assessment by an equivalent amount.

(E) Any shortfall in the expected Fire Rescue Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Rescue Assessments.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:15 p.m. on September 13, 2010, in the City Commission Chambers, 100 West Atlantic Boulevard, Pompano Beach, 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, 2010 and collecting such assessments on the same bill as ad valorem taxes.

SECTION 12. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 11 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 23, 2010, in substantially the form attached hereto as Appendix B.

SECTION 13. NOTICE BY MAIL.

(A) The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(F) of the Ordinance so require.

(B) Pursuant to section 200.069(11)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elects to combine the notice required by Section 2.05 of the Ordinance and this Resolution 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(11)(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, 2010. Such notices shall be mailed no later than August 23, 2010.

(C) In the event the City Commission elects to not use the truth-in-millage notification, the first class mailed notice shall be in substantially the form attached hereto as Appendix C and shall be mailed no later than August 23, 2010.

SECTION 14. METHOD OF COLLECTION. It is hereby declared that the Fire Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of the Ordinance for the Fiscal Year beginning October 1, 2010.

SECTION 15. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs within the incorporated areas of City. 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 within the City.

SECTION 16. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 17. SEVERABILITY. If any clause, section, other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 18. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSIONS OF THE CITY OF POMPANO BEACH, FLORIDA, THIS 27TH DAY OF JULY, 2010.

CITY OF POMPANO BEACH, FLORIDA

(SEAL)

By: _____
Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND CONTENT:

City Attorney

APPENDIX A

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

APPENDIX A

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION B-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS.

The estimated Fire Rescue Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2010, is \$11,527,276.00.

SECTION A-2. ESTIMATED FIRE RESCUE ASSESSMENTS.

(A) The estimated Fire Rescue Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2010, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

	Rate
Residential (per Dwelling Unit)	\$111.00
Non-Residential (per Square Foot of Building Space up to 150,000 square feet)	
Commercial	\$ 0.21
Industrial/Warehouse	\$ 0.09
Institutional	\$ 0.25

(B) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon the portion of a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(C) 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 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.

APPENDIX B

FORM OF NOTICE TO BE PUBLISHED

APPENDIX B

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 23, 2010

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

Notice is hereby given that the City Commission of City of Pompano Beach will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the municipal boundaries of the City of Pompano Beach.

The hearing will be held at 5:15 p.m. on September 13, 2010 , in the City Commission Chambers, 100 West Atlantic Boulevard, Pompano Beach, 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 City Clerk's Office at (954) 786-4611, at least two (2) 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 for the Fiscal year beginning on October 1, 2010.

FIRE RESCUE ASSESSMENTS

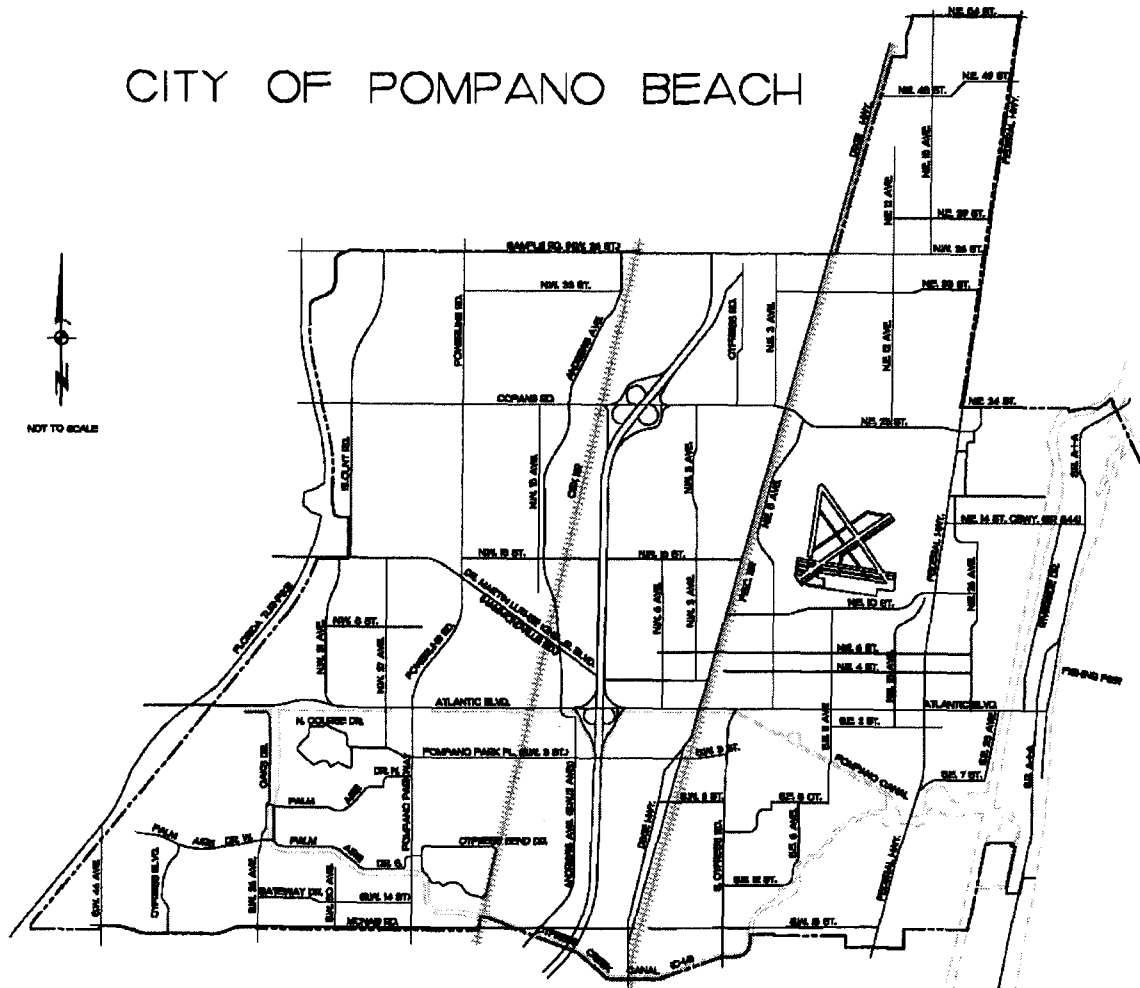
	Rate
Residential (per Dwelling Unit)	\$111.00
Non-Residential (per Square Foot of Building Space up to 150,000 square feet)	
Commercial	\$ 0.21
Industrial/Warehouse	\$ 0.09
Institutional	\$ 0.25

Copies of the Fire Rescue Assessment Ordinance, the Preliminary Rate Resolution and the preliminary Assessment Roll are available for inspection in the office of the City Clerk, City Hall, located at 100 West Atlantic Boulevard, Pompano Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2010, 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.

If you have any questions, please contact the City Budget Office at (954) 786-4605; the Office of the City Manager at (954) 786-4601; or the City Fire Rescue Department at (954) 786-4510, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY OF POMPANO BEACH



City of Pompano Beach			
Broward County, Florida			
Engineering Department			
Map: Roads			
Drawn By: E. Boudin	Date: 11/16/07	Checked By: R.C.	Issue: 1/17/08

CITY COMMISSION
CITY OF POMPANO BEACH, FLORIDA

APPENDIX C

FORM OF NOTICE TO BE MAILED

**APPENDIX C
FORM OF NOTICE TO BE MAILED**

*** * * * * NOTICE TO PROPERTY OWNER * * * * ***

City of Pompano Beach
[Address]
[City], Florida [zip code]

<p>CITY OF POMPANO BEACH, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 23, 2009</p>

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, notice is given by City of Pompano Beach that an annual assessment for fire rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2010 - September 30, 2011 and future fiscal years. The purpose of this assessment is to fund fire rescue services benefiting property located within the incorporated areas of City of Pompano Beach. The total annual Fire Rescue Assessment revenue to be collected within the City of Pompano Beach is estimated to be \$11,527,276.00. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as _____.

The total number and type of billing units on the above parcel is _____.

The annual Fire Rescue Assessment for the above parcel is \$_____.

The maximum annual Fire Rescue Assessment for the above parcel for Fiscal Year 2010-11 and future fiscal years is \$_____.

A public hearing will be held at 5:15 p.m. on September 13, 2010, in the City Commission Chambers, 100 West Atlantic Boulevard, Pompano Beach, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other 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 you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you 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 City Clerk's Office at (954) 786-4611, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission 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.

Copies of the Fire Rescue Assessment Ordinance, the Preliminary Rate Resolution and the

preliminary Assessment Roll are available for inspection in the office of the City Clerk, City Hall, located at 100 West Atlantic Boulevard, Pompano Beach, Florida.

Both the fire rescue service non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the City Budget Office at (954) 786-4605; the Office of the City Manager at (954) 786-4601; or the City Fire Rescue Department at (954) 786-4510, Monday through Friday between 8:00 a.m. and 5:00 p.m.

******* THIS IS NOT A BILL *******