




OFFICE OF MANAGEMENT AND BUDGET

115 S. Andrews Avenue, Room 404 • Fort Lauderdale, Florida 33301 • 954-357-6345 • FAX 954-357-6364

MEMORANDUM

September 15, 2011

TO: Lori Parrish, Property Appraiser

FROM: Kayla Olsen, Director, Office of Management and Budget 

SUBJECT: Transmittal of Final FY2012 Special Assessment Rates

This memo transmits the final non-ad valorem assessment rates to be included on tax bills. The final rates approved by the Board of County Commissioners on September 13, 2011 are listed below.

County Garbage Collection \$290 per unit

County Fire Assessment See rates below

Property Category		Adopted Assessment Rates
Residential	(per unit)	\$190
Commercial/Office	(per sq ft)	\$0.30
Warehouse/Industrial	(per sq ft)	\$0.039
Institutional	(per sq ft)	\$0.14
Vacant Lot	(per lot)	\$10
Acreage	(per acre)	\$28

RESOLUTION NO. 2011-569

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES AND FACILITIES WITHIN THE MUNICIPAL SERVICE TAXING UNIT; ESTABLISHING THE RATE OF FIRE RESCUE ASSESSMENTS; IMPOSING FIRE RESCUE ASSESSMENTS AGAINST PROPERTY LOCATED WITHIN THE MUNICIPAL SERVICE TAXING UNIT FOR FIRE RESCUE SERVICES; APPROVING THE ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Broward County, Florida (the "Board"), as the governing body of the Municipal Service Taxing Unit for fire rescue services (the "MSTU"), desires to levy special assessments for the provision of fire rescue services and facilities, other than emergency medical services, within the MSTU for fire rescue services in accordance with Ordinance No. 2000-23, as amended; and

WHEREAS, the Board has provided for the uniform method for collecting non-ad valorem special assessments for the cost of providing fire rescue services and facilities, other than emergency medical services, within the MSTU as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the Board adopted Resolution No. 2010-401 on June 14, 2011, hereinafter referred to as the "Preliminary Rate Resolution," describing the method of assessment, establishing an estimated Fire Rescue Assessment rate, directing the preparation of an Assessment Roll, authorizing a public hearing, and directing that notice be provided; and

WHEREAS, the Assessment Roll has been made available for inspection by the public; and

WHEREAS, notice of a public hearing has been published and, as required by the terms of the Ordinance and Preliminary Rate Resolution, mailed to each property owner notifying property owner of proposed assessment and right to be heard. An affidavit regarding the form of notice to be mailed to each property owner is attached

hereto as Appendix "A," and a copy of the notice of public hearing published in the newspaper is attached hereto as Appendix "B"; and

WHEREAS, a public hearing was held on September 13, 2011, at 5:01 p.m. at the Broward County Governmental Center, Room 422, 115 South Andrews Avenue, Fort Lauderdale, Florida, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance and Preliminary Rate Resolution; NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. 2000-23, hereinafter referred to as the "Ordinance," Section 125.01(1)(q), Florida Statutes, the home rule charter of Broward County, Florida, and other applicable provisions of law.

Section 2. DEFINITIONS AND INTERPRETATION. This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Ordinance and the Preliminary Rate Resolution.

Section 3. FIRE RESCUE ASSESSMENTS.

(a) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services and facilities described in the Preliminary Rate Resolution, in the amount of the Fire Rescue Assessments set forth in the Assessment Roll, a copy of which was present or available for inspection at the above-referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the MSTU will be benefited by the County's provision of fire rescue services and facilities, other than emergency medical services, in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels

assessed derive a special benefit, as set forth in the Ordinance and Preliminary Rate Resolution, from the fire rescue services and facilities, other than emergency medical services, 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.

(b) The method for computing Fire Rescue Assessments described in the Preliminary Rate Resolution is hereby approved.

(c) For the Fiscal Year beginning October 1, 2011, the estimated Fire Rescue Assessed Costs to be assessed is One million ninety four thousand two hundred and forty dollars (\$1,094,240). 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 Costs for the Fiscal Year commencing October 1, 2011, are hereby established as set forth in Appendix "C," attached hereto and made a part hereof. The rates set forth in Appendix "C" are hereby approved. The Fire Rescue Assessments for fire rescue services and facilities, other than emergency medical services, in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(d) 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.

(e) The Assessment Roll, as herein approved together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collecting using the tax bill collection method in the manner prescribed by the Ordinance.

Section 4. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be 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 the

assessment, the Assessment Roll, and the levy and lien of the Fire Rescue Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Assessment Resolution, as provided for in the Ordinance.

Section 5. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this day of , 2011.

Fire Rescue Assessment reso.doc

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned, personally appeared Marci Gelman and Holly Cimino, who after being duly sworn, depose and say:

1. Marci Gelman, as Assistant Director of the Office of Management and Budget, pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 9, 11, and 12 of Resolution No. 2011-332, adopted by the Board of County Commissioners on June 14, 2011 (the "Preliminary Rate Resolution").

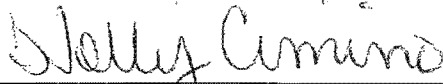
2. Holly Cimino is an employee of the Broward County Property Appraiser's Office and has caused the notices required by Section 12 of the Preliminary Rate Resolution to be prepared in conformance to the Preliminary Rate Resolution. An exemplary form of such notice is attached hereto. The Property Appraiser's Office has caused such individual notices for each affected property owner to be prepared, and each notice included the following information: 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 County expects to collect by the assessment; 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.

3. On or before August 20, 2011, the Property Appraiser's Office mailed or caused to be mailed the above-referenced notices to affected property owners.

FURTHER AFFIANT SAYETH NOT.



MARCIA GELMAN
Assistant Director, Office of Management and Budget



HOLLY CIMINO
Property Appraiser's Office

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STATE OF FLORIDA)
) SS.
COUNTY OF BROWARD)

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1st day of September, 2011, by Marcia Gelman, Assistant Director of Management and Budget, of Broward County, Florida, who is personally known to me or has produced _____ as identification and did take an oath.

NOTARY PUBLIC
Liana Ravello
State of Florida At Large

NOTARY PUBLIC-STATE OF FLORIDA
Liana Ravello
Commission # EE083623
Expires: APR. 26, 2015
BONDED THRU ATLANTIC BONDING CO., INC.

(SEAL)

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STATE OF FLORIDA)
) SS.
COUNTY OF BROWARD)

The foregoing Affidavit of Mailing was sworn to and subscribed before me this
1st day of September, 2011, by Holly Cimino from the Property Appraiser's Office of
Broward County, Florida, he/she is personally known to me or has produced
_____ as identification and did take an oath.

Nona E Taffe

State of Florida At Large

(SEAL) NOTARY PUBLIC-STATE OF FLORIDA
Nona E. Taffe
Commission # DD798760
Expires: AUG. 05, 2012
BONDED THRU ATLANTIC BONDING CO., INC.

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8/29/2011

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Published Daily
Fort Lauderdale, Broward County
Boca Raton, Palm Beach County
Miami, Miami-Dade County,

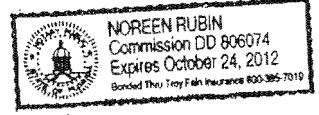
STATE OF FLORIDA
COUNTY OF BROWARD/PALM BEACH/MIAMI-DADE
Before the undersigned authority personally appeared Lana L. Reed that he/she is a duly authorized representative of the County of Broward, daily newspaper published in Broward/Palm Beach County, Florida, that the attached copy of advertisement, being a: **NOTICE** matter of **THE UNINCORPORATED AREA OF BROWARD COUNTY SPECIAL ASSESSMENT** appeared in the paper on **AUGUST 18, 2011**.
Affiant further says that the said Sun-Sentinel is a newspaper published in Broward/Palm Beach/Miami-Dade County, Florida, and heretofore been continuously published in said Broward/Palm Beach County, Florida, each day, and has entered as second class mail in Fort Lauderdale, in said Broward County, Florida, for a period of 100 years, the first publication of the attached copy of advertisement; a copy of which was neither paid, nor promised, any person, firm or corporation, for the purpose of securing this advertisement in said newspaper.


Lana L. Reed, Affiant

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Sworn to and subscribed before me on 18 August, 2011.





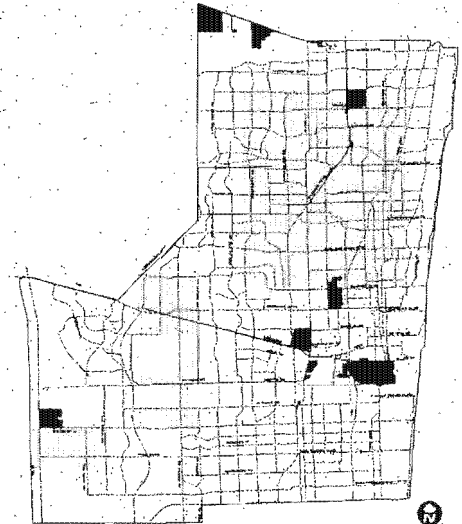
(Signature of Notary)

(Name of Notary typed)

Personally Known or Produced Ident.

NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS WITHIN THE UNINCORPORATED AREA OF BROWARD COUNTY

The Broward County Commission, sitting as the governing body for the Unincorporated Area Fire Rescue Municipal Service Taxing Unit, will conduct a public hearing to consider imposing fire rescue special assessments for the provision of fire rescue services and facilities within the unincorporated area of Broward County. The public hearing will be held at 5:01 p.m. on September 13, 2011, at the Governmental Center, 115 S. Andrews Avenue, Fort Lauderdale, Florida, to receive 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 County Commission within 20 days of this notice. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Management and Budget at 954-357-6345.




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 adjacent table reflects the proposed fire rescue special assessment rates.

Copies of the Fire Rescue Assessment Ordinance and the Preliminary Assessment Resolution are available for inspection at the Records, Taxes and Treasury Division located at 115 S. Andrews Avenue, Fort Lauderdale, Florida.

The assessments will be collected by the tax collector on the property tax bill to be mailed in November 2011, 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 Broward County Office of Management and Budget at **954-357-6345**.

LEGEND

 SPECIAL ASSESSMENT AREAS (MSTU)

THE MUNICIPAL SERVICE TAXING UNIT IS INTENDED TO CONSIST OF OWNERS OF LAND WITHIN THE UNINCORPORATED AREAS OF BROWARD COUNTY.

IF YOU HAVE ANY QUESTIONS REGARDING THIS ADVERTISEMENT, PLEASE CONTACT THE BROWARD COUNTY OFFICE OF MANAGEMENT AND BUDGET AT **954-357-6345**.

BROWARD COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER AND PROVIDER OF SERVICES.

BROWARD COUNTY UNINCORPORATED AREA FIRE RESCUE ASSESSMENT RATES

Residential (Per Dwelling Unit)	\$190.00
Commercial/Office (Per Sq. Ft.)	\$0.30
Industrial/Warehouse (Per Sq. Ft.)	\$0.039
Vacant Lot (Per Lot)	\$10.00
Institutional (Per Sq. Ft.)	\$0.14
Acreage (Per Acre)	\$28.00

BROWARD COUNTY FIRE RESCUE SPECIAL ASSESSMENT AREAS

APPENDIX B

APPENDIX C

FY 2012 Fire Rescue Non Ad Valorem Assessment Rates

Residential (per unit)	\$190
Commercial/Office (per sq ft)	\$.30
Industrial/Warehouse (per sq ft)	\$.039
Institutional (per sq ft)	\$.14
Vacant Lot (per lot)	\$10
Acreage (per acre)	\$28

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RESOLUTION NO. 2011-570

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF GARBAGE AND TRASH PURSUANT TO SECTION 30-458(a) OF THE BROWARD COUNTY CODE OF ORDINANCES; ESTABLISHING AND IMPOSING THE ANNUAL SPECIAL ASSESSMENT RATES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Board of Broward County Commissioners of Broward County, Florida, desires to levy special assessments for the purpose of collection and disposal of garbage and trash within the Municipal Service Taxing and Benefit Unit District comprised of the unincorporated area of Broward County in accordance with Ordinance No. 96-23, as amended; NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. 96-23, as amended; Section 125.01(1)(q), Florida Statutes; the home rule charter of Broward County, Florida; and other applicable provisions of law.

1 Section 2. ESTABLISHMENT AND IMPOSITION OF SPECIAL
2 ASSESSMENTS

3 In order to provide for the collection and disposal of garbage and trash within the
4 unincorporated area of Broward County, there shall be a special assessment of Two
5 Hundred and Ninety Dollars (\$290.00) annually on each single-family residential unit
6 and each multifamily (nine units or less) residential unit within the district.
7

8 Section 3. ASSESSMENT AND BENEFIT.

9 (a) It is hereby ascertained, determined, and declared that each parcel of
10 assessed property located within the Municipal Service Taxing and Benefit Unit District
11 will be benefited by the County's provision of garbage and trash services in an amount
12 not less than the special assessment imposed against such parcel.
13

14 (b) It is hereby ascertained, determined, and declared that the method of
15 determining the assessment is a fair and reasonable method of apportioning the costs
16 of garbage and trash collection and disposal among the parcels located within the
17 district.
18

19 Section 4. NOTICE AND PUBLIC HEARING.

20 (a) Notice of the proposed Fiscal Year 2012 special assessment rates for
21 garbage and trash collection and disposal within the unincorporated area of Broward
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1 County has been provided to the owners of each affected parcel by use of the Notice of
2 Proposed Property Taxes (TRIM notice) and mailed by first class mail.

3 (b) The rates are hereby established after publication of the notice of the
4 public hearing as required by the Ordinance; such public hearing to be held at 5:01 p.m.
5 on September 13, 2011, at the Broward County Governmental Center, Room 422, at
6 which time the County Commission will receive and consider any comments from the
7 public and affected property owners relative to imposing such assessments.
8

9 Section 5. SEVERABILITY. If any section, sentence, clause or phrase of this
10 Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction,
11 then said holding shall in no way affect the validity of the remaining portions of this
12 Resolution.
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14 Section 6. EFFECTIVE DATE. This Resolution shall become effective upon its
15 adoption.
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18 ADOPTED this day of , 2011.
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20 Garbage assessment proposed.doc
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