

CITY COMMISSION AGENDA ITEM REPORT

DATE: July 10, 2024

SUBMITTED BY: Fariel Khan

ITEM TYPE: Resolution

TEMP. RESOLUTION NUMBER: 14110

AGENDA SECTION: **REGULAR AGENDA**

TITLE: TR14110 - A Resolution of the City Commission of the City of Tamarac, Florida, relating to the provision of Fire Rescue Services, facilities and programs in the City of Tamarac, Florida; establishing the estimated assessment rate for Fire Rescue Assessments for the fiscal year beginning October 1, 2024; directing the preparation of an Assessment Roll; authorizing a public hearing and directing the provision of notice thereof; providing for conflicts; providing for severability; and providing for an effective date.

RECOMMENDATION: The Director of Financial Services recommends initiating the annual process of updating the Assessment Roll and re-imposing Fire Rescue special assessments as put forth under TR# 14110 for the provision of Fire Rescue services within the City of Tamarac for the Fiscal Year beginning October 1, 2024.

BACKGROUND: In June of 1996, the City of Tamarac implemented a recurring annual fire rescue special assessment program to provide a portion of the funding for the City's fire rescue services and facilities with the adoption of Ordinance No. O-96-8. This assessment is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of assessed property. In addition, it is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Rescue Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

Estimated Exempt Buy Down:

Institutional property whose use is exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon buildings located on such parcels of institutional property whose building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessment has been imposed upon a building located on a parcel of institutional property whose building use is wholly exempt from ad valorem taxation under Florida law.

Also, during the 2010 legislative session, CS/HB 1129 was adopted by the Florida Legislature (the "Local Bill"), and the City annexed new properties which became subject to the City's fire rescue assessment. However, based upon the legislative findings set forth in the Local Bill the City provides a partial exemption as described in the Local Bill from the fire rescue assessment for the properties located within the area annexed by the City. The County's current rate for residential and multi-family is \$190 requiring a subsidy from the City of \$160 per parcel. For commercial and industrial properties the amount necessary to make up the difference between the City's rate per square foot and the County's rate for per square foot is calculated on a property by property basis. This requirement is recurring year over year and will be in place until such time as there is no unincorporated county land or the rates in unincorporated Broward County exceed the City's Fire Assessment rates.

In order to annually re-impose these Fire Rescue assessments, the ordinance requires the City Commission to adopt an annual rate resolution each fiscal year which occurs during its budget adoption process. The Resolution establishes the rate of assessment and approves the assessment roll for the upcoming fiscal year, with such amendments as the City Commission deems appropriate after hearing comments of all interested parties.

Accordingly, an updated assessment roll must be made available for inspection by the public and a notice of public hearing must be published and mailed as required by the terms of the Ordinance providing notice to all interested persons of an opportunity to be heard.

TR #14110 establishes these functions and sets the public hearing date for September 12, 2024, at 5:05 p.m. in the City Commission Chambers and coincides with the first public hearing of the FY 2025 Millage Rates and Budget.

ISSUE:

Since FY1997, the City of Tamarac annually assesses property within its City limits to fund all or a portion of the cost of the provision of Fire Rescue services, facilities, and programs. Re-imposing these annual assessments is again recommended for FY 2024. TR #14110 describes the method of assessing the Fire Rescue costs against assessed property located within the City, directs the preparation of an assessment roll, authorizes a public hearing, and directs the provision of a notice for the public hearing.

STRATEGIC GOALS:

Goal #3: Tamarac is Economically Resilient

ATTACHMENTS:

[TR 14110_2025 Fire Assessment MEMO 07 10 24.docx](#)

[TR 14110_2025 Fire Preliminary Resolution 07 10 24.docx](#)

[5 Year Average Fire Rates at 93.45_ funding 07-1-2024.pdf](#)

[TR14110 - Fire Assessment - Proposed July 10 2024.pptx](#)