

# AGENDA



**SPECIAL CITY COMMISSION MEETING  
WEDNESDAY, JULY 30, 2014  
6:30 PM – COMMISSION CHAMBERS  
(Immediately followed by Budget Workshop #2)**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. PUBLIC COMMENTS**
- 5. RESOLUTIONS**

**a. RESOLUTION NO. 2014-0057:**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES AND FACILITIES AND PROGRAMS ("FIRE SERVICES") IN THE CITY OF WILTON MANORS, FLORIDA; PROVIDING FOR PURPOSE AND DEFINITIONS; PROVIDING FOR LEGISLATIVE DETERMINATIONS; ESTABLISHING THE ESTIMATED RATE FOR FIRE SERVICES ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014; 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 AN EFFECTIVE DATE.

**b. RESOLUTION NO. 2014-0056:**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE JENADA GATED ENTRANCE IMPROVEMENTS ASSESSMENT; ADOPTING THE PRELIMINARY ANNUAL ASSESSMENT ROLL FOR THE JENADA GATED ENTRANCE IMPROVEMENT ASSESSMENT FOR FISCAL YEAR 2014-2015; AUTHORIZING THE CITY COMMISSION TO CONDUCT A PUBLIC HEARING; DIRECTING THE PROVISION OF NOTICE THEREOF; AUTHORIZING THE TRANSMITTAL OF NECESSARY INFORMATION TO THE PROPERTY APPRAISER; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**c. RESOLUTION NO. 2014-0055:**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS ADOPTING A TENTATIVE OPERATING MILLAGE RATE OF 6.0987 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2014/15; A TENTATIVE MILLAGE LEVY FOR VOTED DEBT SERVICE OF 0.2178 FOR THE 1999 PARKS BOND FOR FISCAL YEAR 2014/15; A TENTATIVE MILLAGE LEVY FOR VOTED DEBT SERVICE OF 0.4364 FOR THE 2008 CITY HALL BOND FOR FISCAL YEAR 2014/15; APPROVING AND AUTHORIZING TRANSMITTAL OF THE FORM DR 420 TO THE PROPERTY APPRAISER; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE FY 2014/15 TENTATIVE MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**6. ADJOURNMENT**

Pursuant to FS. 286.0105, if a person decides to appeal any decision made by the Board, Agency or Commission with respect to any matter considered at such meeting, or hearing, he will need a record of the proceedings and that for such purposes he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based.

Any person requiring Auxiliary Aids and Services for the Meeting may call the ADA Coordinator at 390-2122 at least two working days prior to the meeting. If you are Hearing or Speech impaired, please contact the Florida Relay Services by using the following phone numbers: 1-800-955-8770 (Voice)



CITY OF WILTON MANORS

"THE ISLAND CITY"

## COUNCIL AGENDA REPORT

**MEETING DATE: July 30, 2014**

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**From:** Joseph L. Gallegos, City Manager

**Prepared by:** Bob Mays, Finance Director

**(a) Subject:** Resolution No. 2014-0057  
Preliminary Annual Assessment for Fire Services

**(b) City Manager Recommendation:** Approval is recommended.

**(c) Report In Brief:** This Resolution authorizes the City Commission to assess for Fire Services and establishes the preliminary assessments for each parcel by property designation classification ("improvement code").

**(d) Discussion:** The assessment is calculated using the methodology established by Government Services Group, Inc. (GSG) in the study they completed for the City of Wilton Manors in July 2011. The data used in the calculation is supplied by the City of Fort Lauderdale, our current fire and EMS service provider, and includes run data from the prior four fiscal years (FY09-10 through FY12-13). As an example, the FY 2014/2015 cost per residential unit increased by \$13.50 to \$169.50 (8.6%); while commercial rates increased by \$4.47 to \$25.45 per unit (+ 21.3%). Industrial decreased .35 to \$2.55 from \$2.90 per unit (-12.1%) (See complete changes in Exhibit C).

The public hearing to consider the final Fire Services Assessment has been scheduled for Friday, September 12, 2014 at 6:30 pm in the City Commission Chambers.

**(e) Strategic Plan Consistency:** Goal 2 – Financially Sound City Government, Objective 3 (Adequate Revenue to Support Services)

**(f) Concurrences:** City Manager and Finance Director

**(g) Fiscal Impact:** Fiscal Year 2014-15:

- Fire Services Assessment Fund – Total Assessment of \$1,688,668
- General Fund – Exemptions for Churches, Charitable Organizations, Lodges, Governments, Veteran's Service-Connected Total and Permanent Disability and Permanently Disabled Persons: Expenditure of \$105,131.65

**(h) Alternatives:** None Recommended

**(i) Attachments:**

1. Resolution No. 2013-0057
2. Appendix A – Situation Found Codes and Descriptions
3. Appendix B – Fixed Property Use Codes and Descriptions
4. Appendix C – Estimated Fire Service Assessment Rate Schedule

5. Appendix D – Form of Notice to Be Published
6. GSG Fire Rescue Assessment Memorandum
7. Preliminary Comparative Rate Schedule Summary
8. Schedule of Fire Assessment Fee Exemptions
9. Fire Assessment Fee Exemption History

**OFFICE OF THE CITY ATTORNEY  
CITY OF WILTON MANORS, FLORIDA**

**MEMORANDUM**

TO: Kathryn Sims, City Clerk (*via e-mail*)  
Patricia Staples, Deputy City Clerk (*via e-mail*)

FROM: Kerry L. Ezrol, City Attorney

DATE: July 23, 2014

SUBJECT: Wilton Manors "City of"/General Matters – **Resolution No. 2014-0057** Relating to the Provision of Fire Services and Facilities and Programs; Providing Estimate Rate for Fire Services Assessment

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Enclosed for your review and placement on the **July 30, 2014** City Commission Meeting Agenda, please find **Resolution No. 2014-0057** Relating to the Provision of Fire Services and Facilities and Programs; Providing Estimate Rate for Fire Services Assessment.

Should you require any additional information, please contact me.

KLE:rc  
Enclosure

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**RESOLUTION NO. 2014 - 0057**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES AND FACILITIES AND PROGRAMS ("FIRE SERVICES") IN THE CITY OF WILTON MANORS, FLORIDA; PROVIDING FOR PURPOSE AND DEFINITIONS; PROVIDING FOR LEGISLATIVE DETERMINATIONS; ESTABLISHING THE ESTIMATED RATE FOR FIRE SERVICES ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014; 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 AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 2, Article 6, City Code of Ordinances, entitled “Home Rule Special Assessment Ordinance,” provides for the home rule authority of the City Commission to levy and collect special assessments; and,

**WHEREAS**, Section 2-288, Code, authorizes the City to “maintain and fund any and all costs associated with the city establishing and operating a city system of providing quality fire control and prevention (“fire”) and/or emergency medical services (“EMS”) to the property owners, residents and citizens of the city,” and provides findings of special benefit to real property as a result of such services; and,

**WHEREAS**, in 1996, pursuant to section 2-288, Code, the City’s Constitutional “home rule” powers as provided in Article VIII, Section 2 of the Florida Constitution, the City’s statutory “home rule” powers as provided in Chapter 166, Florida Statutes, and other applicable state law, the City began levying and collecting special assessments to fund the provision of fire and EMS; and,

**WHEREAS**, in 2000, the Fourth District Court of Appeal rendered its decision in SMM Properties, Inc. v. City of North Lauderdale, 760 So.2d 998 (Fla. 4<sup>th</sup> DCA 2000), which was approved by the Florida Supreme Court in 2002, wherein the court found a special assessment could not be used to fund the EMS portion of integrated fire rescue services; and,

**WHEREAS**, in light of the decision in SMM Properties, the City cannot levy or collect a special assessment that would fund the EMS portion of integrated fire rescue services; and,

**WHEREAS**, in order to comply with the requirements of the decision in SMM Properties, the City is levying and collecting a special assessment solely for Fire Services as authorized by section 2-288, Code, and as defined hereinafter, and will fund EMS from revenues other than the non-ad valorem special assessment; and,

1  
2           **WHEREAS**, Fire Services as defined hereinafter provide the requisite special  
3 benefit to real property such that they may be funded through a special assessment; and,  
4

5           **WHEREAS**, in order to comply with the decision in SMM Properties, the City  
6 retained the services of Government Services Group (GSG) in July, 2000, to review the  
7 provision of fire and EMS within the City and to provide an assessment methodology and  
8 allocation that meets the requirements of the decision in SMM Properties; and,  
9

10           **WHEREAS**, GSG provided the City with an Assessment Methodology and  
11 Allocation Study, attached to Resolution 2362, to support the City’s special assessment  
12 for Fire Services; and,  
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14           **WHEREAS**, each year through Fiscal Year 2010-2011, the City used the  
15 assessment methodology provided in Resolution 2362 to establish the special assessment  
16 rates for Fire Service for each fiscal year; and,  
17

18           **WHEREAS**, in 2010, the City entered into a new contract with Fort Lauderdale,  
19 whereby Fort Lauderdale will provide fire and rescue services, including EMS, within the  
20 City for fiscal year 2014-2015, using Fort Lauderdale’s integrated Fire Rescue  
21 Department; and,  
22

23           **WHEREAS**, in 2010, the Fourth District Court of Appeal rendered its opinion in  
24 Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (Fla. 4<sup>th</sup> DCA 2010), wherein  
25 the appellate court reviewed the methodology used by the City of Boynton Beach,  
26 particularly the methodology utilized by Boynton Beach’s consultant, GSG, and upheld  
27 the City’s special assessment and methodology; and,  
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29           **WHEREAS**, in light of the new agreement with the City of Fort Lauderdale, and  
30 the Desiderio decision, the City engaged GSG to review and update the City’s special  
31 assessment methodology to address changes resulting from the new agreement with the  
32 City of Fort Lauderdale, and to ensure consistency with the guidance provided in the new  
33 appellate decision rendered in the Desiderio case; and,  
34

35           **WHEREAS**, GSG provided the City with its Fire Rescue Assessment  
36 Memorandum, dated July 2011 (the “2011 Assessment Memorandum”), which sets forth  
37 the methodology for the City’s Fire Rescue Special Assessment, developed to ensure  
38 compliance with the SMM Properties and Desiderio decisions; and,  
39

40           **WHEREAS**, the City Commission determines that it is fair and equitable to levy  
41 and collect a non-ad valorem special assessment to fund the Fire Services provided within  
42 the City consistent with the methodology and allocation consistent with the 2011  
43 Assessment Memorandum, and as provided hereinafter.  
44

45           **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION**  
46 **OF THE CITY OF WILTON MANORS, FLORIDA:**  
47

1           **Section 1.**    **RECITALS.** The foregoing "WHEREAS" clauses are hereby  
2 ratified and confirmed as being true and correct by the City Commission and incorporated  
3 herein by this reference.

4           **Section 2.**    **AUTHORITY.** This Resolution is adopted pursuant to the  
5 provisions of Ordinance No. 751, as amended by Ordinance Nos. 755, 787 and 796  
6 (collectively, "the Ordinance"); Resolution No. 1884 ("Intent Resolution"), Resolution  
7 No. 1886 ("Initial Resolution"), Resolution No. 1896 ("Final Assessment Resolution"),  
8 and Resolution 2362 (collectively "the Resolutions"); Sections 166.021 and 166.041,  
9 Florida Statutes; and, other applicable provisions of law.

10          **Section 3.**    **PURPOSE.** This Resolution constitutes the Preliminary  
11 Assessment Resolution as defined in the Ordinance which initiates the annual process for  
12 updating the Assessment Roll and directs the imposition of a Fire Services Assessment as  
13 described hereinafter, for the Fiscal Year beginning October 1, 2014. Its purpose is to  
14 provide procedures and standards for the imposition of a Fire Services Assessment under  
15 the general home rule powers of a municipality to impose special assessments, and  
16 authorize a procedure for the funding of fire services, facilities, or programs providing  
17 special benefits to property within the City, consistent with the SMM Properties and  
18 Desiderio decisions.

19          **Section 4.**    **DEFINITIONS.** All capitalized words and terms not otherwise  
20 defined herein shall have the meanings set forth in the Ordinance and the Resolutions  
21 provided that in the event of any conflicts in definitions, the definitions set forth herein  
22 shall prevail. Unless the context indicates otherwise, words imparting the singular  
23 number, include the plural number, and vice versa. The following definitions replace the  
24 definitions set forth in the Resolutions, as follows:

1           **"Assessable Property"** means all parcels of land included on the Assessment  
2 Roll that receive a special benefit from the delivery of the fire services, programs or  
3 facilities identified in the Resolutions, as modified herein.

4           **"Assessment Coordinator"** means the person designated by the City to  
5 administer the special assessment for the fire service, facility, or program identified in the  
6 Resolutions as modified herein, or such person's designee.

7           **"Assessment Roll"** means the special assessment roll relating to the Fire Services  
8 Assessment approved herein, or an Annual Rate Resolution pursuant to the Resolutions.

9           **"Building"** means any structure, whether temporary or permanent, built for  
10 support, shelter, or enclosure of persons, chattel, or property of any kind. This term shall  
11 include mobile homes or any vehicles serving in any way the function of a building.

12           **"Building Area"** means that adjusted area of a Building expressed in square feet  
13 and reflected on the Tax Roll or, in the event such information is not reflected, or  
14 determined not to be accurately reflected on the Tax Roll, that area as determined by the  
15 City.

16           **"Code Descriptions" or "Improvement Codes"** means the building use codes  
17 assigned by the Property Appraiser to Tax Parcels within the City based upon the DOR  
18 Land Classification Codes.

19           **"Commercial Property"** means those Tax Parcels with a Code Description  
20 designated as "Commercial" in the Fixed Property Use Codes and Code Descriptions.

21           **"Cost Apportionment"** means the apportionment of the Fire Services Assessed  
22 Cost among all Property Use Categories according to the Demand Percentages  
23 established pursuant to the apportionment methodology described herein.



1           **"Demand Percentage"** means the percentage of demand for fire services,  
2 facilities, or programs attributable to each Fixed Property Use Category determined by  
3 analyzing the historical demand for fire services as reflected in the Incident Data.

4           **"DOR Code"** means a property use code established in Rule 12D-8.008, Florida  
5 Administrative Code, assigned by the Property Appraiser to Tax Parcels within the City.

6           **"Dwelling Unit"** means (1) a Building, or portion thereof, available to be used for  
7 residential purposes, consisting of one or more rooms arranged, designed, used, or intended  
8 to be used as living quarters for one family only, or (2) the use of land in which lots or  
9 spaces are offered for rent or lease for the placement of mobile homes, travel trailers, or the  
10 like for residential purposes.

11           **"Emergency Medical Services" (EMS)** means those services recorded in the  
12 Incident Data that assign a "type of situation found code" of 311, 311M, 321, 322, or 381.  
13 The "type of situation found codes" are attached hereto as Appendix A.

14           **"Emergency Medical Services Cost"** means the amount, other than first  
15 response medical rescue services, determined by the City Commission to be associated  
16 with Emergency Medical Services.

17           **"Estimated Fire Services Assessment Rate Schedule"** means that rate schedule  
18 attached hereto as Appendix C and hereby incorporated herein by reference, specifying  
19 the Fire Services Assessed Costs determined in Section 9 of this Preliminary Assessment  
20 Resolution and the estimated Fire Services Assessments established in Section 9 of this  
21 Preliminary Assessment Resolution.

22           **"Fire Services Assessment"** means a special assessment lawfully imposed by the  
23 City against Assessable Property to fund all or any portion of the cost for Fire Services,  
24 facilities, or programs providing a special benefit to property as a consequence of a

1 logical relationship to the value, use, or characteristics of the assessed property. Fire  
2 Services funded by this Fire Services Assessment include fire suppression, fire  
3 investigations, hazardous materials response, disaster preparedness, fire inspections, fire  
4 prevention, fire engineering, fire code enforcement, life-safety and fire hazard analysis,  
5 fire plans examination, fire training, fire administration, first response medical aid, and  
6 public information and awareness. Fire Services do not include advanced life support  
7 services, referred to herein as EMS.

8 **"Fire Services Cost"** means the amount necessary in any fiscal year to fund the  
9 provision of fire services, facilities, or programs which provide a special benefit to  
10 Assessable Property, and shall include, but not be limited to:

- 11 a. the cost of physical construction, reconstruction or completion of  
12 any required facility or improvement;
- 13 b. the costs incurred in any required acquisition or purchase;
- 14 c. the cost of all labor, materials, machinery, and equipment;
- 15 d. the cost of fuel, parts, supplies, maintenance, repairs, and utilities;
- 16 e. the cost of computer services, data processing, and  
17 communications;
- 18 f. the cost of all lands and interest therein, leases, property rights,  
19 easements, and franchises of any nature whatsoever;
- 20 g. the cost of any indemnity or surety bonds and premiums for  
21 insurance;
- 22 h. the cost of salaries, volunteer pay, workers' compensation  
23 insurance, or other employment benefits;
- 24 i. the cost of uniforms, training, travel, and per diem;

1                   j.       the cost of construction plans and specifications, surveys and  
2 estimates of costs;

3                   k.       the cost of engineering, financial, legal, and other professional  
4 services;

5                   l.       the costs of compliance with any contracts or agreements entered  
6 into by the City to provide services related to Fire Services;

7                   m.       all costs associated with the structure, implementation, collection,  
8 and enforcement of the Fire Service Assessments, including any service charges of the  
9 Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received  
10 for early payment of Fire Service Assessments pursuant to the Uniform Assessment  
11 Collection Act or for early payment of Fire Service Assessments collected pursuant to  
12 this Resolution.

13                  n.       all other costs and expenses necessary or incidental to the  
14 acquisition, provision, or construction of the service, facility, or program to be funded by  
15 the Fire Services Assessment, and such other expenses as may be necessary or incidental  
16 to any related financing authorized by the City Commission by subsequent resolution;

17                  o.       a reasonable amount for contingency and anticipated delinquencies  
18 and uncollectable Fire Assessments; and

19                  p.       reimbursement to the City or any other Person for any moneys  
20 advanced for any costs incurred by the City or such Person in connection with any of the  
21 foregoing items of Fire Services Cost.

22 Fire Services Costs do not include costs of providing emergency medical services.

23                   **“Fixed Property Use Codes”** are those code descriptions for Tax Parcels used for  
24 recording fire rescue calls in the Incident Data, which correlate to the Code Descriptions

1 determined by the Property Appraiser on the ad valorem tax roll, attached hereto as  
2 Appendix B.

3 **"Incident Data"** means the electronic information provided by the City of Fort  
4 Lauderdale identifying the number and types of fire rescue incident responses within the  
5 City for the 2009-2010, 2010-2011, 2011-2012, and 2012-2013 Fiscal Years, using the  
6 National Fire Incident Reporting System (NFIRS).

7 **"Industrial/Warehouse Property"** means those Tax Parcels with a Code  
8 Description designated as "Industrial/Warehouse" in the Improvement Codes.

9 **"Institutional Property"** means those Tax Parcels with a Code Description  
10 designated as "Institutional" in the Improvement Codes.

11 **"Mixed Use Property"** means a Tax Parcel that contains Buildings whose use  
12 description are capable of assignment under a Code Description in the Improvement Code  
13 in more than one Property Use Category.

14 **"National Fire Incident Reporting System" (NFIRS)** means the system used by  
15 the City of Fort Lauderdale to record its fire rescue incidents, which is a tool for fire  
16 departments to report and maintain computerized records of fire rescue incidents and other  
17 department activities in a uniform manner.

18 **"Non-Residential Property"** means, collectively, Commercial Property,  
19 Industrial/Warehouse Property, Government, Institutional Property and Nursing Home  
20 Property.

21 **"Parcel Apportionment"** means the further apportionment of the Fire Services  
22 Assessed Cost allocated to each Property Use Category by the Cost Apportionment  
23 among the Tax Parcels under the methodology established in this Resolution.

1           **"Property Use Categories"** means, collectively, Residential Property, all  
2 categories of Non-Residential Property.

3           **"Residential Property"** means those Tax Parcels with a residential condominium  
4 use under the DOR Codes together with those Tax Parcels with a Code Description  
5 designated as "Residential" in the Improvement Codes.

6           **"Tax Collector"** shall mean the Broward County Department of Finance and  
7 Administrative Services as described in Article III of the Charter of Broward County.

8           **"Tax Parcel"** means a parcel of property located within the City to which the  
9 Property Appraiser has assigned a distinct ad valorem property tax identification number.

10           **"Uniform Assessment Collection Act"** means Sections 197.3632 and 197.3635,  
11 Florida Statutes, as amended, and any successor statutes authorizing the collection of  
12 non-ad valorem special assessments on the same bill as ad valorem taxes, and any  
13 regulations pertaining thereto.

14           **"Vacant Property"** means those Tax Parcels with a Code Description designated  
15 as "Vacant" in the Improvement Code.

16           **Section 5.**     **PROVISION AND FUNDING OF FIRE SERVICES.**

17           (A) Upon the imposition of the Fire Services Assessments for Fire Services,  
18 facilities, or programs against Assessed Property located within the City, the City shall  
19 provide Fire Services to such Assessed Property. The cost to provide such Fire Services,  
20 facilities, or programs shall be funded from proceeds of the Fire Services Assessments. The  
21 remaining cost required to provide Fire Services, facilities, and programs, if any, as well as  
22 all costs associated with the provision of EMS, shall be funded by available City revenues  
23 other than Fire Services Assessment proceeds.

1 (B) It is hereby ascertained, determined, and declared that each parcel of Assessed  
2 Property located within the City will be benefited by the City's provision of Fire Services,  
3 facilities, and programs in an amount not less than the Fire Services Assessment imposed  
4 against such parcel, computed in the manner set forth in this Preliminary Assessment  
5 Resolution, and pursuant to the 2011 Assessment Memorandum which is hereby approved  
6 and incorporated herein.

7 **Section 6. IMPOSITION AND COMPUTATION OF FIRE SERVICES**  
8 **ASSESSMENTS.** Fire Services Assessments shall be imposed against all Tax Parcels  
9 within the Property Use Categories. The Cost Apportionment and Parcel Apportionment  
10 described herein and within the 2011 Assessment Memorandum are approved and adopted  
11 as the methodology to impose and compute the Fire Services Assessment.

12 **Section 7. LEGISLATIVE DETERMINATIONS OF AUTHORITY,**  
13 **SPECIAL BENEFIT AND FAIR APPORTIONMENT.** The City Commission adopts  
14 the following legislative findings relating to the Fire Services special assessment:

15 **AUTHORITY**

16 7.1 Pursuant to Article VIII, Section 2(b) of the Florida Constitution, and  
17 Sections 166.021 and 166.041, Florida Statutes, the City Commission has all powers of  
18 local self-government to perform municipal functions and render municipal services  
19 except when prohibited by law, and such power may be exercised by the enactment of  
20 City ordinances or resolutions.

21 7.2 The City Commission may exercise any governmental, corporate, or  
22 proprietary power for a municipal purpose except when expressly prohibited by law, and  
23 the City Commission may legislate on any subject matter on which the Florida  
24 Legislature may act, except those subjects described in (a), (b), (c), and (d) of

1 Section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c), and  
2 (d) of Section 166.021(3), Florida Statutes, is not relevant to the imposition of  
3 assessments related to fire services, facilities or programs.

4 SPECIAL BENEFIT

5 7.3 The special benefits provided to affected lands as a result of a Fire  
6 Services Assessment include by way of example and not limitation, the availability and  
7 use of Fire Services by the Owners and occupants of the property, protection of public  
8 safety, stable, or decreasing insurance costs, a potential increase in value to property, and  
9 better service to landowners and tenants.

10 7.4 Fire Services possess a logical relationship to the use and enjoyment of  
11 improved property by:

12 7.4.1 protecting the value of the improvements and structures by  
13 providing available Fire Services;

14 7.4.2 protecting the life and safety of intended occupants in the use and  
15 enjoyment of improvements and structures within improved parcels;

16 7.4.3 lowering the cost of fire insurance by the presence of a professional  
17 and comprehensive fire control program within the City; and

18 7.4.4 containing the spread of fire incidents occurring on vacant property  
19 with the potential to spread and endanger the structures and occupants of improved  
20 property.

21 IMPOSITION AND COLLECTION

22 7.5 The annual Fire Services Assessments to be imposed pursuant to this  
23 Resolution shall constitute non-ad valorem assessments within the meaning and intent of  
24 the Uniform Assessment Collection Act.

1           7.6    The Fire Services Assessment imposed pursuant to this Resolution is  
2 imposed by the City Commission, not the Broward County Board of County  
3 Commissioners, Property Appraiser or Tax Collector. Any activity of the Property  
4 Appraiser or Tax Collector under the provisions of this Resolution shall be construed as  
5 ministerial.

#### 6                                   APPORTIONMENT

7           7.7    It is fair and reasonable to use the Improvement Codes and DOR Codes for  
8 the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database  
9 employing the use of such property use codes is the most comprehensive, accurate, and  
10 reliable information readily available to determine the property use and Building Area for  
11 improved property within the City, and (2) the Tax Roll database within such property  
12 use codes is maintained by the Property Appraiser and is thus consistent with parcel  
13 designations on the Tax Roll which compatibility permits the development of an  
14 Assessment Roll in conformity with the requirements of the Uniform Method of  
15 Collection.

16          7.8    Apportioning Fire Assessed Costs among classifications of improved  
17 property based upon historical demand for fire services is fair and reasonable and  
18 proportional to the special benefit received.

19          7.9    The Incident Data is the most reliable information available to determine  
20 the potential demand for fire services from property use and to determine the benefit to  
21 property use resulting from the availability of fire services to protect and serve Buildings  
22 located within Assessed Property and their intended occupants. There exists sufficient  
23 Incident Data documenting the demand for fire services from Assessed Property Use  
24 Categories by an examination of such Incident Data which is consistent with the



1 experience of the City. Therefore, the use of Demand Percentages determined by an  
2 examination of Incident Data is a fair and reasonable method to apportion the Fire  
3 Assessed Costs among the Property Use Categories.

4 7.10 The City believes it is fair and reasonable to continue to include both  
5 multi-family and single family Residential Properties as one category for determining  
6 assessment rates since the response protocol for both types of residential properties is the  
7 same, and historically the demand for fire service availability for multi-family and single  
8 family Residential Property has been substantially similar and any difference in the  
9 percentage of documented fire calls to such specific property uses has been statistically  
10 insignificant.

11 7.11 The level of services required to meet the anticipated demand for fire  
12 services and the corresponding annual budget required to fund fire services provided to  
13 incidents at non-specific property uses would be required notwithstanding the occurrence  
14 of any incidents from non-specific property uses. Therefore, the calls to non-specific  
15 property uses are omitted from the cost apportionment exercise and not re-allocated.

16 7.12 The City annually provides inspections of all improved property other than  
17 single family Dwelling Units, the costs of which are charged separately by the City  
18 through a fire inspection fee; therefore fire inspection costs are not included in the Fire  
19 Services Assessment.

## 20 RESIDENTIAL PARCEL APPORTIONMENT

21 7.13 The size or the value of the Residential Property does not determine the  
22 scope of the required fire response. The potential demand for fire services is driven by  
23 the existence of a Dwelling Unit and the anticipated average occupant population.

1           7.14 Apportioning the Fire Assessed Costs for fire services attributable to  
2 Residential Property on a per dwelling unit basis is required to avoid cost inefficiency and  
3 unnecessary administration, and is a fair and reasonable method of Parcel Apportionment  
4 based upon historical call data.

#### 5   NON-RESIDENTIAL PARCEL APPORTIONMENT

6           7.15 The risk of loss and the demand for fire service availability is substantially  
7 related to Buildings size. Because the value and anticipated occupancy of non-residential  
8 Buildings is substantially related to Building size, it is fair, reasonable and equitable to  
9 allocate the assessment burden on improved property containing such Buildings based  
10 upon a 100 square foot unit of comparison.

11          7.16 The allocation of the assessment burden to improved Non-Residential  
12 Property by building size is fair and reasonable for the purposes of Parcel Apportionment  
13 because it is a fair and reasonable method of classifying benefited parcels and will  
14 apportion costs among benefited parcels that create similar demand for the availability of  
15 fire services.

16          7.17 The demand for the availability of Fire Services may diminish at the outer  
17 limit of structure size because a fire occurring in a structure greater than a certain size is  
18 not capable of being suppressed under expected conditions. Additionally, the fire flow  
19 capacity anticipated at the fire scene under the level of service provided by the assessable  
20 costs limits the benefit provided to a structure beyond a certain size. Therefore, it is  
21 reasonable to place a cap on the square footage of benefited buildings within the non-  
22 residential property use categories. Because of the current contract with the City of Fort  
23 Lauderdale, the fire flow capacity of the City of Wilton Manors will be based on the fire  
24 flow capacity of the City of Fort Lauderdale, which is 100,000 square feet. As of Fiscal

1 Year 2014-2015, there are no buildings in Wilton Manors that exceed the cap; however,  
2 any new buildings that exceed 100,000 square feet would be subject to this cap.

3 VACANT PROPERTY

4 7.18 Because of the urbanized character of the City, the suppression of fire on  
5 agricultural and vacant property, including “sliver” parcels, primarily benefits improved  
6 property by the containment of the spread of fire rather than the preservation of the value  
7 of the vacant property. Therefore, it is fair and reasonable to not assess vacant property,  
8 including “sliver” parcels for Fire Services.

9 **Section 8. COST APPORTIONMENT AND PARCEL**  
10 **APPORTIONMENT METHODOLOGIES.**

11 (A) Cost Apportionment:

12 1 Historical demand for Fire Services is identified by property use category  
13 through the Incident Data.

14 2. A demand percentage is determined for each property use category by  
15 calculating the percentage that the calls in the Incident Data allocated to each property use  
16 category bear to the total number of calls in the Incident Data documented for all property  
17 use categories within the sampling period.

18 3. Assessable property use categories are: residential, commercial,  
19 governmental, industrial/warehouse, institutional and nursing homes.

20 4. The demand percentage for each property use category is applied to the  
21 Fire Services assessed costs and the resulting product is the cost allocation of that portion  
22 of the Fire Services Assessed costs allocated to each individual property use category.

23 5. Calls to non-specific property uses are omitted from the cost  
24 apportionment and not re-allocated consistent with the findings in section 7.11 above.

25 (B) Parcel Apportionment Methodology:  
26

1           1.       Apportionment among Tax Parcels of that portion of the Fire Services  
2 Assessed Costs apportioned to each Property Use Category, under the Cost  
3 Apportionment, shall be consistent with the following Parcel Apportionment  
4 methodology:

5           a.       The Fire Services Assessment for each Tax Parcel of residential  
6 property shall be computed by dividing the allocated assessed costs by the total number of  
7 dwelling units shown on the tax roll within the City, and then multiplying such quotient  
8 by the number of dwelling units located on such tax parcel.

9           b.       The Fire Services Assessment for each tax parcel of improved non-  
10 residential property shall be computed by dividing the allocated assessed costs per  
11 category by the total square footage (on a per 100 square foot basis, maximum 100,000  
12 square feet per non-residential property) shown on the tax roll within the City for each  
13 category and multiplying such quotient by the total square feet (on a per 100 square foot  
14 basis, maximum 100,000 square feet) of such tax parcel.

15           c.       Vacant Lots, including “sliver” parcels, are not assessed pursuant  
16 to the findings set forth in paragraph 7.18 above.

17  
18           (C)     The Cost Apportionment and Parcel Apportionment as explained herein,  
19 and as supported and calculated in the 2011 Assessment Memorandum, is affirmed and  
20 shall be used to determine the assessed costs and assessment rates for the Fire Services  
21 special assessment.

22           **Section 9.**     **DETERMINATION OF FIRE SERVICE ASSESSED COSTS;**  
23 **ESTABLISHMENT OF ANNUAL FIRE SERVICE ASSESSMENT RATES.**

24           (A)     The Fire Service Assessed Costs to be assessed and apportioned among  
25 benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the  
26 Fiscal Year commencing October 1, 2014, is the amount determined in the Estimated Fire

1 Services Assessment Rate Schedule, attached hereto as Appendix C. The approval of the  
2 Estimated Fire Services Assessment Rate Schedule by the adoption of this Preliminary  
3 Assessment Resolution determines the amount of the Fire Service Assessed Costs. The  
4 remainder of such Fiscal Year budget for Fire Services, facilities, and programs, if any, as  
5 well as all EMS costs, shall be funded from available City revenue other than Fire Services  
6 Assessment proceeds.

7 (B) The Fire Services Assessed Costs for the Fiscal Year 2014-2015 have been  
8 determined based upon the agreement with the City of Fort Lauderdale, as analyzed  
9 consistent with the 2011 Assessment Memorandum. It is fair and reasonable to use the  
10 information and charges under the Agreement with the City of Fort Lauderdale to determine  
11 the Fire Rescue Assessed Costs for Fiscal Year 2014-2015 as well as the preliminary  
12 assessment rates set forth herein. The final Fire Services Assessed Costs and assessment  
13 rates will be confirmed upon the adoption of the Annual Assessment Resolution at the  
14 public hearing authorized by Section 11 herein, and will be no greater than the amounts set  
15 forth herein.

16 (C) The estimated Fire Services Assessments specified in the Estimated Fire  
17 Services Assessment Rate Schedule in Appendix "C" hereto, are hereby established to fund  
18 the specified Fire Service Assessed Costs determined to be assessed in the Fiscal Year  
19 commencing October 1, 2014.

20 (D) The estimated Fire Services Assessments established in this Preliminary  
21 Assessment Resolution shall be the estimated assessment rates applied by the Assessment  
22 Coordinator in the preparation of the updated Assessment Roll for the Fiscal Year  
23 commencing October 1, 2014 as provided in Section 10 of this Preliminary Assessment  
24 Resolution.

1                    **Section 10. ANNUAL ASSESSMENT ROLL.**

2                    (A) The Assessment Coordinator is hereby directed to prepare, or cause to be  
3 prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2014, in  
4 the manner provided herein. The updated Assessment Roll shall include all Tax Parcels  
5 within the Property Use Categories. The Assessment Coordinator shall apportion the  
6 estimated Fire Service Assessed Cost to be recovered through Fire Services Assessments in  
7 the manner set forth in this Preliminary Assessment Resolution. A copy of this Preliminary  
8 Assessment Resolution, the Ordinance, the Resolutions, and the updated Assessment Roll  
9 shall be maintained on file in the office of the City Clerk and open to public inspection. The  
10 foregoing shall not be construed to require that the updated Assessment Roll proposed for  
11 the Fiscal Year beginning October 1, 2014 be in printed form if the amount of the Fire  
12 Services Assessment for each parcel of property can be determined by the use of a computer  
13 terminal available to the public.

14                    (B) It is hereby ascertained, determined, and declared that the method of  
15 determining the Fire Services Assessments as set forth in this Preliminary Assessment  
16 Resolution and the 2011 Assessment Memorandum is a fair and reasonable method of  
17 apportioning the Fire Service Assessed Cost among parcels of Assessed Property located  
18 within the City, as:

- 19                    1.        The methodology and apportionment assures that no property is assessed an  
20 amount greater than the benefit which it receives from Fire Service provided by the City;
- 21                    2.        The assessment is solely for Fire Services, which excludes all EMS costs  
22 and calls, and therefore is consistent with the SMM Properties decision; and,
- 23                    3.        The assessment methodology as set forth herein and in the 2011 Assessment  
24 Memorandum is consistent with the Desiderio decision.

1           **Section 11.**   **AUTHORIZATION OF PUBLIC HEARING.** There is hereby  
2 established a public hearing to be held at 6:30 p.m., on September 12, 2014, in City  
3 Commission Chambers, 2020 Wilton Drive, Wilton Manors, Florida 33305, at which  
4 time the City Commission will receive and consider any comments on the Fire Services  
5 Assessments from the public and affected property owners and consider imposing Fire  
6 Services Assessments and collecting such on the annual tax bill mailed in November,  
7 2014.

8           **Section 12.**   **NOTICE BY PUBLICATION.** The City Manager, or his  
9 designee, shall publish notice of the public hearing authorized by Section 11 hereof, in  
10 the manner and time provided within the Ordinance. The notice shall be published no  
11 later than August 23, 2014, in substantially the form attached hereto as Appendix D.

12           **Section 13.**   **NOTICE BY MAIL.** The City Manager, or his designee, shall  
13 also ensure timely notice by use of the TRIM notice forwarded annually by the Property  
14 Appraiser's Office to the Owner of each parcel of Assessed Property, at least twenty (20)  
15 days prior to the public hearing, as required by the Ordinance, and the Uniform Method  
16 Act.

17           **Section 14.**   **PROOF OF NOTICE.** The City Manager, or his designee, may  
18 provide proof of such notice by affidavit, if any is required pursuant to the Ordinance or  
19 Resolution.

20           **Section 15.**   **APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds  
21 derived by the City from the Fire Services Assessments will be utilized for the provision  
22 of Fire Services, facilities, and programs. No proceeds from the Assessment shall fund  
23 EMS. In the event there is any fund balance remaining at the end of the Fiscal Year, such

1 balance shall be carried forward and used only to fund Fire Services, facilities, and  
2 programs.

3 **Section 16. CONFLICT.** All resolutions or parts of resolutions in conflict  
4 herewith are hereby repealed to the extent of such conflict.

5 **Section 17. SEVERABILITY.** If any clause, section, other part or application  
6 of this Resolution is held by any court of competent jurisdiction to be unconstitutional or  
7 invalid, in part or application, it shall not affect the validity of the remaining portions or  
8 applications of this Resolution.

9 **Section 18. EFFECTIVE DATE.** This Preliminary Assessment Resolution  
10 shall take effect immediately upon its passage and adoption.

11 **PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF**  
12 **WILTON MANORS, FLORIDA, THIS \_\_\_\_\_ DAY OF JULY 2014.**

13  
14 CITY OF WILTON MANORS, FLORIDA

15  
16  
17 By: \_\_\_\_\_  
18 GARY RESNICK, MAYOR

19  
20 ATTEST: RECORD OF COMMISSION VOTE

21  
22 \_\_\_\_\_ MAYOR RESNICK \_\_\_\_\_  
23 KATHRYN SIMS VICE MAYOR CARSON \_\_\_\_\_  
24 CITY CLERK COMMISSIONER GALATIS \_\_\_\_\_  
25 COMMISSIONER GREEN \_\_\_\_\_  
26 COMMISSIONER NEWTON \_\_\_\_\_

27  
28 I HEREBY CERTIFY that I have  
29 approved the form of this Resolution.

30  
31  
32 \_\_\_\_\_  
33 KERRY L. EZROL  
34 CITY ATTORNEY

35  
36 7/30/14 MTG  
37



**APPENDIX A**  
**SITUATION FOUND CODES**  
**AND DESCRIPTIONS**

<b>Situation Found</b>	<b>Description</b>	<b>Type</b>
100	Fire, Other	Non-EMS
111	Building Fire	Non-EMS
113	Cooking fire, confined to a container	Non-EMS
1131	Cooking Fire/"Confined to Oven"	Non-EMS
131	Passenger vehicle fire	Non-EMS
140	Natural vegetation fire	Non-EMS
142	Brush, or brush and grass mixture fire	Non-EMS
143	Grass fire	Non-EMS
151	Outside rubbish, trash or waste fire	Non-EMS
154	Dumpster or other outside trash receptacle fire	Non-EMS
251	Excessive heat, scorch burns with no ignition	Non-EMS
311	Medical assist, assist EMS crew	EMS
311M	Medical = MedUSA report	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
324	Motor Vehicle Accident, No Injuries	Non-EMS
350	Extrication, rescue, other	Non-EMS
353	Removal of victim(s) from stalled elevator	Non-EMS
381	Rescue or EMS standby	EMS
400	Hazardous condition, other	Non-EMS
410	Flammable gas or liquid condition, other	Non-EMS
411	Gasoline or other flammable liquid spill	Non-EMS
413	Oil or other combustible liquid spill	Non-EMS
440	Electrical wiring/equipment problem, other	Non-EMS
442	Overheated motor	Non-EMS
443	Light ballast breakdown	Non-EMS
444	Power line down	Non-EMS
445	Arcing, shorted electrical equipment	Non-EMS
451	Police Assist	Non-EMS
461	Building or structure weakened or collapsed	Non-EMS
500	Service call, other	Non-EMS
510	Person in distress, other	Non-EMS
511	Lock-out	Non-EMS
5110	Lock-In no medical need	Non-EMS
520	Water problem, other	Non-EMS
522	Water or steam leak	Non-EMS
531	Smoke or odor removal	Non-EMS
540	Animal problem, other	Non-EMS
541	Animal problem	Non-EMS
542	Animal rescue	Non-EMS
550	Public service assistance, other	Non-EMS
551	Assist police or other governmental agency	Non-EMS
552	Police matter	Non-EMS
553	Public service	Non-EMS
554	Assist invalid	Non-EMS

<b>Situation Found</b>	<b>Description</b>	<b>Type</b>
561	Unauthorized burning	Non-EMS
600	Good intent call, other	Non-EMS
6001	Good Intent	Non-EMS
6002	Good Intent (Not otherwise specified)	Non-EMS
611	Dispatched & canceled en route	Non-EMS
621	Wrong location	Non-EMS
622	No incident found upon arrival	Non-EMS
650	Steam, other gas mistaken for smoke, other	Non-EMS
651	Smoke scare, odor of smoke	Non-EMS
652	Steam, vapor, fog or dust thought to be smoke	Non-EMS
653	Barbecue, tar kettle	Non-EMS
700	False alarm or false call, other	Non-EMS
710	Malicious, mischievous false call, other	Non-EMS
711	Municipal alarm system, malicious false alarm	Non-EMS
715	Local alarm system, malicious false alarm	Non-EMS
721	Bomb scare - no bomb	Non-EMS
730	System malfunction	Non-EMS
733	Smoke detector activation due to malfunction	Non-EMS
735	Alarm system sounded due to malfunction	Non-EMS
740	Unintentional transmission of alarm, other	Non-EMS
743	Smoke detector activation, no fire - unintentional	Non-EMS
744	Detector activation, no fire - unintentional	Non-EMS
745	Alarm system sounded, no fire - unintentional	Non-EMS
911	Citizen complaint	Non-EMS

**APPENDIX B**

**FIXED PROPERTY USE CODES AND DESCRIPTIONS**

<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
008	FIXED PROP USE N/A	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
124	PLAYGROUND	NON-SPECIFIC
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
509	OTHER MERCANTILE PROPERTIES	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
530	UNKNOWN HOUSEHOLD GOODS, SALES, REPAIRS	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL

<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
591	GENERAL BUSINESS OFFICE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
599	BUSINESS OFFICES	COMMERCIAL
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NOT USED
921	BRIDGE, TRESTLE	NOT USED
931	OPEN LAND, FIELD	VACANT
938	GRADED AND CARED FOR PLOTS OF LAND	VACANT
940	WATER AREAS, OTHER	NOT USED
946	LAKE/RIVER/STREAM	NOT USED
960	STREET, OTHER	NOT USED
961	DIVIDED HIGHWAY, HIGHWAY	NOT USED
962	PAVED PUBLIC STREET, RESIDENTIAL	NOT USED
963	PAVED PRIVATE STREET, COMMERCIAL	NOT USED
965	UNCOVERED PARKING AREA	NOT USED
NNN	NONE	NOT USED
UUU	UNDETERMINED	NOT USED

## APPENDIX C

### ESTIMATED FIRE SERVICE ASSESSMENT RATE SCHEDULE

#### SECTION C-1. DETERMINATION OF FIRE SERVICE ASSESSED COSTS

The estimated Fire Service Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2014, is \$1,688,668.00. Additional Fire proceeds may be received and the Fire Service Assessed Costs to be assessed may be adjusted as a result of reclassification of Assessed Property or inclusion of parcels not included on the Assessment Roll for prior Fiscal Year.

**SECTION C-2. ESTIMATED FIRE SERVICES ASSESSMENTS.** The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Service Assessed Cost for Fiscal Year commencing October 1, 2014, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

<u>LAND DESIGNATION</u>	<u>TOTAL COST OF FIRE (PER DWELLING OR PER 100 SQUARE FEET UP TO 100,000 SQUARE FEET)</u>
RESIDENTIAL (PER DWELLING)	\$ 169.80
COMMERCIAL	\$ 25.45
INDUSTRIAL	\$ 2.55
INSTITUTIONAL	\$ 18.47
GOVERNMENT	\$ 21.22
NURSING HOME	\$ 67.99

## **APPENDIX D**

### **FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 23, 2014.

[INSERT MAP OF CITY]

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

Notice is hereby given that the City Commission of the CITY OF WILTON MANORS will conduct a public hearing to consider imposing a Fire Services Special Assessment for the provision of Fire Services within the City of Wilton Manors.

The hearing will be held at 6:30 p.m. on September 12, 2014, in the City Commission Chambers, 2020 Wilton Drive, Wilton Manors, Florida 33305, 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 Manager's office at (954) 390-2120 at least seven 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 Services Assessment schedule.

<u>LAND DESIGNATION</u>	<u>TOTAL COST OF FIRE (PER DWELLING OR PER 100 SQUARE FEET UP TO 100,000 SQUARE FEET)</u>
<b>RESIDENTIAL (PER DWELLING)</b>	<b>\$ 169.80</b>
<b>COMMERCIAL</b>	<b>\$ 25.45</b>
<b>INDUSTRIAL</b>	<b>\$ 2.55</b>
<b>INSTITUTIONAL</b>	<b>\$ 18.47</b>
<b>GOVERNMENT</b>	<b>\$ 21.22</b>
<b>NURSING HOME</b>	<b>\$ 67.99</b>

Copies of Ordinance No. 751, Ordinance No. 755, Ordinance No. 787, Ordinance No. 796, Resolution No. 1884, Resolution No. 1886, Resolution No. 1896, Resolution No. 2362, Resolution No. 2014-0052, and the Preliminary Assessment Roll are available for inspection at the City Clerk's office, City Hall, located at 2020 Wilton Drive, Wilton Manors, Florida 33305, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November, 2014, 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 Manager's Office at (954) 390-2120, Monday through Thursday between 7:00 a.m. and 6:00 p.m.

CITY OF WILTON MANORS  
Kathryn Sims  
City Clerk

**OFFICE OF THE CITY ATTORNEY  
CITY OF WILTON MANORS, FLORIDA**

**MEMORANDUM**

TO: Kathryn Sims, City Clerk (*via e-mail*)  
Patricia Staples, Deputy City Clerk (*via e-mail*)

FROM: Kerry L. Ezrol, City Attorney

DATE: July 18, 2014

SUBJECT: Wilton Manors "City of"/General Matters – **Resolution No. 2014-0056** Relating to the Jenada Gated Entrance Improvements Assessment for Fiscal Year 2014-2015

---

Enclosed for your review and placement on the **July 30, 2014** City Commission Meeting Agenda, please find **Resolution No. 2014-0056** Relating to the Jenada Gated Entrance Improvements Assessment for Fiscal Year 2014-2015.

Should you require any additional information, please contact me.

KLE:rc  
Enclosure



1           **Section 3.**     This Resolution constitutes the Preliminary Assessment Resolution as  
2 defined in the Ordinance which initiates the annual process for updating the Assessment Roll  
3 and directs the re-imposition of the Assessment to fund the Jenada Gated Entrance  
4 Improvement Assessment for the Fiscal Year beginning October 1, 2014. Except as  
5 otherwise defined herein, all capitalized words and terms shall have the meanings set forth in  
6 the Ordinance and the Resolutions. Unless the context indicates otherwise, words imparting  
7 the singular number include the plural number, and vice versa.

8           The definition of “Assessable Property” in Resolution 1897 is amended to correct a  
9 scrivener’s error, and is as follows:

10           **“Assessable Property”** means all parcels of land included on the Assessment Roll  
11 that receive a special benefit from the construction and maintenance of the Jenada Gated  
12 Entrance Improvements identified in the Intent Resolution and legally described as Jenada  
13 Isle 50-39 B Lot 1-42 BLK 1, Jenada Isle 50-39 B Lot 1-11 BLK 2, Jenada Isle 50-39 B  
14 Lot 1-7 BLK 3, Jenada Isle 50-39 B Lot 1-7 BLK 4, Jenada Isle 50-39 B Lot 1-14 BLK 5.

15           **Section 4.**     The legislative determinations of special benefit and fair  
16 apportionment embodied in the Ordinance and the Resolutions are affirmed and incorporated  
17 herein by reference.

18           **Section 5.**     The estimated cost to be assessed for the fiscal year commencing  
19 October 1, 2014 is \$8,162.37 for annual building and grounds maintenance of the Jenada  
20 Gated Entrance Improvements.

21           **Section 6.**     The City Commission intends to impose the Assessment to fund the  
22 Jenada Gated Entrance Improvements, and hereby adopts the proposed Preliminary Annual  
23 Assessment. The Assessment amount of \$100.77 is assessed and apportioned upon each  
24 benefited parcel.

1           **Section 7.**     The affected property owners are hereby notified that the City  
2 Commission shall conduct a public hearing to be held at 6:30 p.m. on September 12, 2014, in  
3 the City Commission Chambers of City Hall located at 2020 Wilton Drive, Wilton Manors,  
4 Florida, at which time the City Commission will receive and consider any comments on the  
5 Jenada Gated Entrance Improvements Preliminary Annual Assessments from the public and  
6 affected property owners. During such hearing, each affected property owner, or any other  
7 interested person, may present information to the City Commission in relation to his or her  
8 assessments.

9           **Section 8.**     The City Manager, or his designee, shall publish notice of the public  
10 hearing authorized by Section 7 hereof, in the manner and time provided within the  
11 Ordinance. The notice shall be published no later than **August 23, 2014**, in substantially the  
12 form attached hereto as Appendix "A."

13           **Section 9.**     The City Manager, or his designee, is hereby authorized and instructed  
14 to take such further action as is reasonably required pursuant to §§197.3632, 197.3635 and  
15 200.065, Florida Statutes. This shall include, but shall not be limited to:

- 16                   a.     the delivery of necessary information to the Property Appraiser; and  
17                   b.     ensuring timely notice by use of the TRIM notice forwarded annually  
18 by the Property Appraiser's Office to the Owner of each parcel of Assessed Property.

19           **Section 10.**    The City Manager, or his designee, may provide proof of such notice  
20 by affidavit, if any is required pursuant to the Ordinance or the Resolutions.

21           **Section 11.**    Proceeds from the Assessment shall be utilized to fund the costs of the  
22 Jenada Gated Entrance Improvements pursuant to the Ordinance and the Resolutions.

23           **Section 12.**    All Resolutions or parts of Resolutions in conflict herewith are hereby  
24 repealed to the extent of such conflict.

1           **Section 13.** In the event that any portion of this Resolution is found to be  
2 unconstitutional or illegal, it shall be severed herefrom without affecting the validity or  
3 enforceability of the remaining portions of this Resolution.

4           **Section 14.** This Resolution shall become effective immediately upon its passage  
5 and adoption.

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7 **PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF**  
8 **WILTON MANORS, FLORIDA, THIS \_\_\_\_\_ DAY OF JULY 2014.**

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CITY OF WILTON MANORS, FLORIDA

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By: \_\_\_\_\_

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GARY RESNICK, MAYOR

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ATTEST:

RECORD OF COMMISSION VOTE

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MAYOR RESNICK \_\_\_\_\_

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KATHRYN SIMS

VICE MAYOR CARSON \_\_\_\_\_

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CITY CLERK

COMMISSIONER GALATIS \_\_\_\_\_

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COMMISSIONER GREEN \_\_\_\_\_

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COMMISSIONER NEWTON \_\_\_\_\_

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I HEREBY CERTIFY that I have  
26 approved the form of this Resolution.

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KERRY L. EZROL

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CITY ATTORNEY

## **APPENDIX A**

### **FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 23, 2014

[INSERT MAP OF JENADA GATED IMPROVEMENT AREA]

#### **NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF JENADA GATED ENTRANCE IMPROVEMENT SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of the CITY OF WILTON MANORS will conduct a public hearing to consider imposing Jenada Gated Entrance Improvement special assessments for the maintenance of the Jenada Gated Entrance within a portion of the City of Wilton Manors.

The hearing will be held 6:30 p.m. on September 12, 2014, in the City Commission Chambers, 2020 Wilton Drive, Wilton Manors, Florida 33305, 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 Manager's office at (954) 390-2120 at least seven days prior to the date of the hearing.

The assessment for each parcel of property within the Jenada Gated Improvement area will be \$100.77.

Copies of Ordinance Nos. 755, 787, and 796 (collectively the “Ordinance”), and Resolution Nos. 1869, 1885, 1897 and 2014-0053 (collectively the “Resolutions”), as well as the 2014 Preliminary Assessment Roll, are available for inspection at the City Clerk's Office, City Hall, located at 2020 Wilton Drive, Wilton Manors, Florida 33305.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2014, 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 Manager's Office at (954) 390-2120, Monday through Thursday between 7:00 a.m. and 6:00 p.m.

CITY OF WILTON MANORS  
Kathryn Sims  
City Clerk



**OFFICE OF THE CITY ATTORNEY  
CITY OF WILTON MANORS, FLORIDA**

**MEMORANDUM**

TO: Kathryn Sims, City Clerk (*via e-mail*)  
Patricia Staples, Deputy City Clerk (*via e-mail*)

FROM: Kerry L. Ezrol, City Attorney

DATE: July 18, 2014

SUBJECT: Wilton Manors "City of"/General Matters – **Resolution No. 2014-0055**  
Adopting a Tentative Operating Millage Rate for Fiscal Year 2014-2015

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Enclosed for your review and placement on the **July 30, 2014** City Commission Meeting Agenda, please find **Resolution No. 2014-0055** Adopting a Tentative Operating Millage Rate for Fiscal Year 2014-2015.

Should you require any additional information, please contact me.

KLE:rc  
Enclosure

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**RESOLUTION NO. 2014 - 0055**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILTON MANORS ADOPTING A TENTATIVE OPERATING MILLAGE RATE OF 6.0987 FOR GENERAL OPERATING BUDGET PURPOSES FOR FISCAL YEAR 2014/15; A TENTATIVE MILLAGE LEVY FOR VOTED DEBT SERVICE OF 0.2178 FOR THE 1999 PARKS BOND FOR FISCAL YEAR 2014/15; A TENTATIVE MILLAGE LEVY FOR VOTED DEBT SERVICE OF 0.4364 FOR THE 2008 CITY HALL BOND FOR FISCAL YEAR 2014/15; APPROVING AND AUTHORIZING TRANSMITTAL OF THE FORM DR 420 TO THE PROPERTY APPRAISER; PROVIDING FOR THE ESTABLISHMENT OF AND SETTING FORTH THE DATE, TIME AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE FY 2014/15 TENTATIVE MILLAGE RATE AND TENTATIVE BUDGET; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

23           **WHEREAS**, pursuant to Florida Statute 200.065 (TRIM), the Property  
24 Appraiser has certified the taxable value within the jurisdiction of the City, including a  
25 copy of the Statement required to be submitted under Florida Statute Section 195.073(3)  
(a/k/a DR 420); and

26           **WHEREAS**, pursuant to Florida Statute Section 200.065(2)(b), within 35 days  
27 of certification of value on or before August 4, 2014, the City must advise the Property  
28 Appraiser of its proposed millage rate, of its rolled back rate computed pursuant to  
29 Florida Statute Section 200.065(1), of is proposed millage levy for voted debt service,  
30 and of the date, time and place at which a public hearing will be held to consider the  
31 proposed millage rate, proposed millage levy for voted debt service and the tentative  
32 budget;

33           **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION**  
34 **OF THE CITY OF WILTON MANORS, FLORIDA, THAT:**

1           **Section 1.**     That the foregoing "WHEREAS" clauses are hereby ratified and  
2 confirmed as being true and correct and are hereby made a specific part of this  
3 Resolution.

4           **Section 2:**     The City Manager, or his designee, is hereby authorized and  
5 instructed to complete and transmit the DR 420 to the Property Appraiser and to take  
6 such further action as is reasonably required pursuant to Section 200.065, Florida  
7 Statutes.

8           **Section 3:**     The City Commission hereby adopts a proposed operating  
9 millage rate of 6.0987 for General Fund budget purposes for Fiscal Year 2014/15.

10          **Section 4:**     The City Commission hereby adopts a proposed millage levy for  
11 voted debt service of 0.2178 for the 1999 Parks Bond for Fiscal Year 2014/15.

12          **Section 5:**     The City Commission hereby adopts a proposed millage levy for  
13 voted debt service of 0.4364 for the 2008 City Hall Bond for Fiscal Year 2014/15.

14          **Section 6:**     The City Commission of the City of Wilton Manors hereby sets  
15 **September 12, 2014 at 6:30 P.M.** at City Hall Commission Chambers, 2020 Wilton  
16 Drive, Wilton Manors, Florida 33305, as the date, time and place of the Public Hearing  
17 to consider the proposed millage rate and the tentative budget.

18          **Section 7:**     That if any clause, section or other part of this Resolution shall be  
19 held by any court of competent jurisdiction to be unconstitutional or invalid, such  
20 unconstitutional or invalid part shall be considered as eliminated and in no way affecting  
21 the validity of the other provisions of this Resolution.

22          **Section 8:**     That all Resolutions or parts of Resolutions in conflict herewith,  
23 be and the same are hereby repealed to the extent of such conflict.

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**Section 9:** That this Resolution shall be effective immediately upon adoption.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF WILTON MANORS, FLORIDA, THIS \_\_\_ DAY OF JULY 2014.**

CITY OF WILTON MANORS, FLORIDA

By: \_\_\_\_\_  
JULIE CARSON, VICE MAYOR

ATTEST: RECORD OF COMMISSION VOTE

_____	MAYOR RESNICK	_____
KATHRYN SIMS	VICE MAYOR CARSON	_____
CITY CLERK	COMMISSIONER GALATIS	_____
	COMMISSIONER GREEN	_____
	COMMISSIONER NEWTON	_____

I HEREBY CERTIFY that I have approved the form of this Resolution.

\_\_\_\_\_  
KERRY L. EZROL  
CITY ATTORNEY

7.30.14 mtg