

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLYWOOD, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF HOLLYWOOD, FLORIDA; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF HOLLYWOOD, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL.

WHEREAS, the City Commission has enacted Ordinance No. O-96-17 ("Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City, and as further described in the Assessment Roll ("Assessed Property"); and

WHEREAS, the imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the assessed costs ("Fire Rescue Assessed Cost") among parcels of Assessed Property; and

WHEREAS, the City Commission desires to reimpose a Fire Rescue Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2024; and

WHEREAS, on July 3, 2024, the City Commission adopted Resolution No. R-2024-249 ("Preliminary Rate Resolution"), containing and referencing a brief and general description of the fire rescue facilities and services to be provided to assessed properties, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against assessed properties, estimating a rate of assessment, directing the updating and preparation of the Assessment Roll, and authorizing a public hearing and the provision of related notice, both published and mailed, as required by the Ordinance; and

WHEREAS, to reimpose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2024, the Ordinance requires the City Commission to adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year, which 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 and objections of all interested parties; and

WHEREAS, the updated Assessment Roll has been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a virtual public hearing has been published and mailed as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard, an affidavit regarding the form of notice mailed being attached as Appendix "A," and the proof of publication being attached as Appendix "B"; and

WHEREAS, a public hearing was held on September 12, 2024, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

Section 1: INCORPORATION OF "WHEREAS" PROVISIONS. That the foregoing "WHEREAS" clauses are ratified and confirmed as being true and correct and are incorporated in this Resolution.

Section 2: AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. O-96-17 ("Ordinance"), Resolution No. R-96-253 ("Initial Assessment Resolution"), Resolution No. R-96-325 ("Final Assessment Resolution"), the Annual Rate Resolution for Fiscal Year commencing October 1, 1997 (Resolution No. R-97-376), the Annual Rate Resolution for Fiscal Year commencing October 1, 1998 (Resolution No. R-98-345), the Annual Rate Resolution for Fiscal Year commencing October 1, 1999 (Resolution No. R-99-296), the Annual Rate Resolution for Fiscal Year commencing October 1, 2000 (Resolution No. R-2000-333), the Annual Rate Resolution for Fiscal Year commencing October 1, 2001 (Resolution No. R-2001-312), the Annual Rate Resolution for Fiscal Year commencing October 1, 2002 (Resolution No. R-2002-316), the Annual Rate Resolution for Fiscal Year commencing October 1, 2003 (Resolution No. R-2003-270), the Annual Rate Resolution for Fiscal Year commencing October 1, 2004 (Resolution No. R-2004-300), the Annual Rate Resolution for Fiscal Year commencing October 1, 2005 (Resolution No. R-2005-328), the Annual Rate Resolution for Fiscal Year commencing October 1, 2006 (Resolution No. R-2006-288), the Annual Rate Resolution for Fiscal Year commencing October 1, 2007 (Resolution No. R-2007-296 as amended by Resolution R-2007-397), the Annual Rate Resolution for Fiscal Year commencing October 1, 2008 (Resolution No. R-2008-272), the Annual Rate Resolution for Fiscal Year commencing October 1, 2009 (Resolution No. R-2009-285), the Annual Rate Resolution for Fiscal Year commencing October 1, 2010 (Resolution No. R-2010-272), the Annual Rate Resolution for Fiscal Year commencing October 1, 2011 (Resolution No. R-2011-230), the Annual Rate Resolution for Fiscal Year commencing October 1, 2012 (Resolution No. R-2012-275), the Annual Rate Resolution for Fiscal Year commencing October 1, 2013 (Resolution No. R-2013-255), the Annual Rate Resolution for Fiscal Year commencing October 1, 2014 (Resolution No. R-2014-255), the Annual Rate Resolution for Fiscal Year commencing October 1, 2015 (Resolution No. R-2015-276), the Annual Rate Resolution for Fiscal Year commencing October 1, 2016 (Resolution No. R-2016-

270), the Annual Rate Resolution for Fiscal Year commencing October 1, 2017 (Resolution No. R-2017-267), the Annual Rate Resolution for Fiscal Year commencing October 1, 2018 (Resolution No. R-2018-279), the Annual Rate Resolution for Fiscal Year commencing October 1, 2019 (Resolution No. R-2019-260), the Annual Rate Resolution for Fiscal Year commencing October 1, 2020 (Resolution No. R-2020-206), the Annual Rate Resolution for Fiscal Year commencing October 1, 2021 (Resolution No. R-2021-219), the Annual Rate Resolution for Fiscal Year commencing October 1, 2022 (Resolution No. R-2022-260), the Annual Rate Resolution for Fiscal Year commencing October 1, 2023 (Resolution No. R-2023-285), Resolution No. R-2024-249 ("Preliminary Rate Resolution"), Florida Constitution, Article VIII, Section 2(b), Sections 166.021, 166.041, and 197.3632, Florida Statutes, the City Charter of the City of Hollywood, and other applicable provisions of law.

Section 3: DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

Section 4: REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is approved, are found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein. It is ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire rescue services, facilities, and programs 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 in a manner consistent with the legislative declarations, determinations, and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the fire rescue services, facilities, or programs 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 as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is approved. The Parcel Apportionment methodology described in Appendix C and adopted in Section 8 of the Preliminary Rate Resolution is approved.

(C) For the Fiscal Year beginning October 1, 2024, the estimated Fire Rescue Assessed Cost to be assessed is \$38,967,000.00, generating estimated net revenues of

\$33,888,000.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment methodologies to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2024, are established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit			
Residential	\$345			
Non-Residential Property Use Categories	Building Classification (square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 2,499	\$730	\$93	\$1,021
	2,500 - 4,999	\$1,460	\$185	\$2,041
	5,000 - 7,499	\$2,919	\$370	\$4,082
	7,500 - 9,999	\$4,378	\$555	\$6,123
	10,000 - 19,999	\$5,837	\$740	\$8,163
	20,000 - 29,999	\$11,673	\$1,479	\$16,326
	30,000 - 39,999	\$17,510	\$2,218	\$24,489
	40,000 - 49,999	\$23,346	\$2,958	\$32,652
	50,000 - 59,999	\$29,183	\$3,697	\$40,815
	60,000 - 69,999	\$35,019	\$4,436	\$48,978
	70,000 - 79,999	\$40,856	\$5,175	\$57,140
	80,000 - 89,999	\$46,692	\$5,915	\$65,303
	90,000 - 99,999	\$52,529	\$6,654	\$73,466
	100,000 - 124,999	\$58,365	\$7,393	\$81,629
	125,000 - 149,999	\$72,956	\$9,241	\$102,036
	≥ 150,000	\$87,548	\$11,089	\$122,443

(D) The above rates of assessment are approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as approved, are levied and reimposed on all parcels of Assessed Property described in the Assessment Roll for the Fiscal Year beginning October 1, 2024.

(E) No Fire Rescue Assessment shall be imposed upon Buildings located on a parcel of Government Property or Institutional Property whose Building uses are wholly exempt from ad valorem taxation under Florida law. Further, no Fire Rescue Assessment shall be imposed upon the portion of Buildings located on a parcel of Government Property or Institutional Property whose Building uses are partially exempt from ad valorem taxation under Florida law. Only the portions of such Buildings that are subject to ad valorem taxation under Florida law and determined as such by the Property Appraiser shall be subject to the Fire Rescue Assessment. Any shortfall in the expected

Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

(F) No Fire Rescue Assessment shall be imposed upon property that is owned and used as a homestead by a person who has a total and permanent disability as a result of an injury or injuries sustained in the line of duty while serving as a first responder in the state of Florida or during an operation in another state or country authorized by the state of Florida or a political subdivision of the state of Florida, provided that the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem taxation. This exemption carries over to the benefit of the surviving spouse, provided that (i) the surviving spouse holds the legal or beneficial title to the homestead, permanently resides on the homestead, and does not remarry, and (ii) the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem taxation.

No Fire Rescue Assessment shall be imposed upon property that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state of Florida or any political subdivision of the state of Florida, including authorities and special districts, provided that (i) the surviving spouse holds the legal or beneficial title to the homestead, permanently resides on the homestead, and does not remarry, and (ii) the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem taxation.

(G) No Fire Rescue Assessment shall be imposed upon property that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability, provided that the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem taxation. If the totally and permanently disabled veteran predeceases his or her spouse and if, upon the death of the veteran, the spouse holds the legal or beneficial title to the homestead and permanently resides on the homestead, the exemption from assessment carries over to the benefit of the veteran's spouse until such time as the spouse remarries or sells or otherwise disposes of the property, provided that the Property Appraiser, based on these facts, has determined that the exemption from taxation carries over to the benefit of the spouse.

No Fire Rescue Assessment shall be imposed upon property that is owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces, provided that (i) the spouse holds the legal or equitable title to the homestead, permanently resides on the homestead, and does not remarry, and (ii) the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem taxation.

(H) No Fire Rescue Assessment shall be imposed upon property that is used and owned as a homestead by an ex-service member who has been honorably discharged with a service-connected total disability and who requires specially adapted housing and is required to use a wheelchair for his or her transportation, provided that the Property Appraiser, based these facts, has determined that the property is exempt from ad valorem taxation. If the homestead of the wheelchair veteran was or is held with the veteran's spouse as an estate by the entirety, and if the veteran shall predecease his or her spouse, the exemption from assessment shall carry over to the benefit of the veteran's spouse, provided that the spouse continues to reside on such real estate and uses it as his or her domicile or until such time as he or she remarries or sells or otherwise disposes of the property.

(I) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(J) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed which shall be 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.

(K) The Assessment Roll, as approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached as Appendix "C."

Section 5: CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is confirmed.

Section 6: 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 assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

Section 7: SEVERABILITY. If any clause, section, or other parts of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

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Section 8: EFFECTIVE DATE. This Annual Rate Resolution shall be in full force and effect immediately upon its passage and adoption.

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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JOSH LEVY, MAYOR

ATTEST:

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PATRICIA A. CERNY, MMC  
CITY CLERK

APPROVED AS TO FORM:

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DOUGLAS R. GONZALES  
CITY ATTORNEY