

RESOLUTION NO. R-2025-257

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; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS AND SEVERABILITY.

CERTIFICATION
I certify this to be a true and correct copy of the record in my office.
WITNESSETH my hand and official seal of the City of Hollywood, Florida, this the 9 day of July, 2025
Official Clerk
City Clerk

WHEREAS, in June of 1996, the City 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-96-17 ("Ordinance") and imposed fire rescue assessments for Fiscal Year 1996-97 with the adoption of Resolution Nos. R-96-253 and R-96-325; and

WHEREAS, pursuant to the Ordinance, the reimposition of fire rescue assessments for each successive fiscal year requires certain processes such as the preparation of the Assessment Roll; and

WHEREAS, an annual Preliminary Rate Resolution describing the method of assessing fire rescue costs against assessed property located within the City, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the fire rescue assessments; and

WHEREAS, pursuant to Resolution R-2025-102, the parcel apportionment methodology for non-residential properties was updated to assess each parcel based on a per-square-foot, flat rate basis for the Fire Rescue Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for fiscal years beginning with FY 2026; and

WHEREAS, City staff recommends that the residential rate for FY 2026 be set at \$354.00, and non-residential rates be set as follows:

<i>Non-Residential Property Use Categories</i>	<i>Rate Per Square Foot</i>
<i>Commercial</i>	<i>\$0.48</i>
<i>Industrial/Warehouse</i>	<i>\$0.07</i>
<i>Institutional</i>	<i>\$0.65</i>

which will result in a total collectible roll of approximately \$34,814,000.00; and

WHEREAS, based on the 2024 updated review of the City's fire rescue call data and assessable costs by its consultant, Anser Advisory Consulting, LLC, it is estimated that the proposed fire rescue assessment rates will fund approximately 95% of the City's total assessable costs for fire rescue services, facilities and programs for the Fiscal Year commencing October 1, 2025 ("FY 2026"); and

WHEREAS, the City will impose for FY 2026 a separate non-ad valorem assessment within the City in order to fund the provision of annual fire inspections for fire prevention purposes for certain costs not funded by the Fire Rescue Assessment; and

WHEREAS, the City Commission of the City of Hollywood, Florida, deems it to be in the best interest of the citizens and residents of the City to adopt this Preliminary Rate Resolution to begin the process of reimposing the fire rescue assessments for FY 2026.

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

Section 1: 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 the Fire Rescue Assessment Ordinance (Ordinance No. O-96-17), the Initial Assessment Resolution (Resolution No. R-96-253), the Final Assessment Resolution (Resolution No. R-96-325), the Annual Rate Resolution for the Fiscal Year commencing October 1, 1997 (Resolution No. R-97-376), the Annual Rate Resolution for the Fiscal Year commencing October 1, 1998 (Resolution No. R-98-345), the Annual Rate Resolution for the Fiscal Year commencing October 1, 1999 (Resolution No. R-99-296), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2000 (Resolution No. R-2000-333), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2001 (Resolution No. R-2001-312), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2002 (Resolution No. R-2002-316), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2003 (Resolution No. R-2003-270), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2004 (Resolution No. R-2004-300), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2005

(Resolution No. R-2005-328), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2006 (Resolution No. R-2006-288), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2007 (Resolution No. R-2007-296 as amended by R-2007-397), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2008 (Resolution No. R-2008-272), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2009 (Resolution No. R-2009-285), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2010 (Resolution No. R-2010-272), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2011 (Resolution No. R-2011-230), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2012 (Resolution No. R-2012-275), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2013 (Resolution No. R-2013-255), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2014 (Resolution No. R-2014-255), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2015 (Resolution No. R-2015-276), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2016 (Resolution No. R-2016-270), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2017 (Resolution No. R-2017-267), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2018 (Resolution No. R-2018-279), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2019 (Resolution No. R-2019-260), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2020 (Resolution No. R-2020-206), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2021 (Resolution No. R-2021-219), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2022 (Resolution No. R-2022-260), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2023 (Resolution No. R-2023-285), the Annual Rate Resolution for the Fiscal Year commencing October 1, 2024 (Resolution No. R-2024-292), Florida Constitution, Article VIII, Section 2(b), Sections 166.021, 166.041 and 197.3632, Florida Statutes, the City Charter, and other applicable provisions of law.

Section 3: PURPOSE AND DEFINITIONS. This Resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance, which initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025. All capitalized words and terms not otherwise defined shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa:

"Commercial Property" means, collectively, those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes attached to the Initial Assessment Resolution, together with those parcels that meet the definition of Recreational Vehicle Park.

"Demand Percentage" means the percentage of demand for fire rescue services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire rescue services as reflected in the Fire Rescue

Incident Reports in the State Database under the methodology described in Section 7 of this Preliminary Rate Resolution.

"Emergency Medical Services" means those services recorded in Incident Reports that are assigned a "type of situation found" code of 311, 320, 321, 322, 323, 381, and 554. The "type of situation found codes" for Emergency Medical Services and Fire Rescue Services are attached hereto as Appendix A. Where the "type of situation found" codes are identified as "undetermined", the initial dispatch code is reviewed to determine if an incident was an EMS or non-EMS type of incident. Appendix B provides a codes list for the "initial dispatch code" utilized by the City, and indicates which codes are assigned to EMS and non-EMS type incidents.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the City Commission that is associated with Emergency Medical Services.

"Fire Rescue Assessed Cost" means:

(1) The amount determined by the City Commission to be assessed in any fiscal year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property, and shall include but not be limited to the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the City to provide fire rescue services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Rescue Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Rescue Assessments; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire rescue services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Rescue Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Fire Rescue Assessed Cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire rescue-related capital improvements, the Fire Rescue Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Rescue Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

"Fire Rescue Incident Reports" means those Incident Reports that do not record Emergency Medical Services.

"Recreational Vehicle Park" means a place (1) set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function, as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes attached to the Initial Assessment Resolution, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

Section 4: PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

(A) Upon the imposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against Assessed Property located within the City, the City shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by legally available City revenues other than Fire Rescue Assessment proceeds.

(B) It is ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

Section 5: IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

Section 6: LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is ascertained and declared that the Fire Rescue Assessed

Cost provides a special benefit to the Assessed Property based upon the following legislative determinations:

GENERAL

(A) Upon the adoption of this Preliminary Rate Resolution, determining the Fire Rescue Assessed Cost and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are ratified and confirmed, to the extent authorized by law.

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

(C) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Code alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use from the use described on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

COST APPORTIONMENT

(D) 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.

(E) Apportioning Fire Rescue Assessed Costs among classifications of improved property based upon historical demand for fire rescue services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received.

(F) The Fire Rescue Incident Reports are the most reliable data available to determine the potential demand for fire rescue services from property use and to determine the benefit to property use resulting from the availability of fire rescue services to protect and serve Buildings located within Assessed Property and their intended occupants. There exist sufficient Fire Rescue Incident Reports documenting the historical demand for fire rescue services from Assessed Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages determined by an examination of Fire

Rescue Incident Reports is a fair and reasonable method to apportion the Fire Rescue Assessed Cost among the Property Use Categories.

(G) As a result of the urbanized character of the City, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by the containment of the spread of fire rather than the preservation of the vacant property. Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Cost to vacant property, and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(H) The level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire rescue services provided to non-specific property uses.

RESIDENTIAL PARCEL APPORTIONMENT

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

(J) Apportioning the Fire Rescue Assessed Cost for fire rescue services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

NON-RESIDENTIAL PARCEL APPORTIONMENT

(K) The separation of the non-residential buildings and apportionment of assessments based on a per-square-foot, flat rate basis is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the size of the structures and improvements within benefitted parcels.

(L) Government Property and Institutional Property whose uses are wholly or partially exempt from ad valorem taxation under Florida law provide facilities and uses to the ownership, occupants, and 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 Government Property or Institutional Property whose Building uses are exempt from ad valorem taxation under Florida law. Accordingly, 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.

(M) In accordance with Section 166.223, Florida Statutes, which mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City like this proposed Fire Rescue Assessment, it is fair and reasonable to treat each space within the Recreational Vehicle Parks as a Building of Commercial Property and assign the square footage of 191 square feet, the average size of a recreational vehicle according to the Florida Association of RV Parks and Campgrounds per RV space and eliminating the application of any vacancy credits.

(N) 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.

(O) 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.

(P) 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.

(Q) Any shortfall in the expected Fire Rescue proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

Section 7: COST APPORTIONMENT METHODOLOGY.

(A) Utilizing data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the City assigned fire rescue incidents within the City, to Property Use Categories.

(B) Based upon such assignment of Fire Rescue Incident Reports to Property Use Categories, the number of Fire Rescue Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category, bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period.

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Rescue Assessed Cost and the resulting product is the cost allocation of that portion of the Fire Rescue Assessed Cost allocated to each individual Property Use Category.

Section 8: PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Rescue Assessed Cost apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix C, which Parcel Apportionment methodology is approved, adopted, and incorporated into this Preliminary Rate Resolution by reference.

(B) It is acknowledged that the Parcel Apportionment methodology described and determined in Appendix C is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 9 of this Preliminary Rate Resolution.

Section 9: DETERMINATION OF FIRE RESCUE ASSESSED COST; ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENT RATES.

(A) The Fire Rescue Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2025, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule, attached as Appendix D. The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Rescue Assessed Cost. The remainder of such Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2025. No portion of such Fire Rescue Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Cost is attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Rescue Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2025, as provided in Section 10 of this Preliminary Rate Resolution.

Section 10: ANNUAL ASSESSMENT ROLL.

(A) The City Manager is directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the updated Assessment Roll (once prepared) shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2025, be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(B) It is ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the City.

Section 11: AUTHORIZATION OF PUBLIC HEARING. There is established a public hearing to be held at 6:00 p.m. on September 15, 2025, in the City Commission Chamber, Room 219, 2600 Hollywood Boulevard, Hollywood, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2025, and collecting such assessments on the same bill as ad valorem taxes.

Section 12: NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 11 of this Preliminary Rate Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 23, 2025, in substantially the form attached as Appendix E.

Section 13: NOTICE BY MAIL.

(A) The City Manager shall also provide, or cause to be provided, notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notice shall be in substantially the form attached as Appendix F. Such notices shall be mailed no later than August 23, 2025.

(B) If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills the requirements of paragraph (A) of this Section 13, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM notice.

Section 14: APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs.

Section 15: CONFLICTS. All resolutions or parts of resolutions in conflict are repealed to the extent of such conflict.

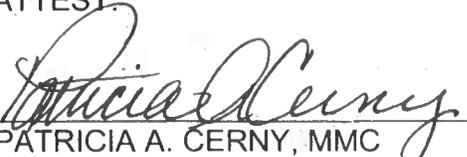
Section 16: SEVERABILITY. If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

Section 17: That this Resolution shall be in full force and effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 2 day of July, 2025.


FOR JOSH LEVY, MAYOR

ATTEST:


PATRICIA A. CERNY, MMC
CITY CLERK

APPROVED AS TO FORM:


DAMARIS Y. HENLON
CITY ATTORNEY

Appendix A

SITUATION FOUND CODES AND DESCRIPTIONS

Situation Found Code	Description	EMS Type Call
111	Building Fire	No
1111		No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
114	Chimney or flue fire, confined to chimney or flue	No
118	Trash or rubbish fire, contained	No
120	Fire in mobile property used as a fixed structure, other	No
121	Fire in mobile home used as a fixed residence	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
135	Aircraft fire	No
136	Self propelled motor home or recreational vehicle	No
137	Camper or RV fire	No
138	Off Road vehicle or heavy equipment fire	No
140	Natural vegetation fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
154	Dumpster or other outside trash receptacle fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
210	Overpressure rupture from steam, other	No
221	Overpressure rupture of air or gas pipe/pipeline	No
223	Air or gas rupture of pressure or process vessel	No
231	Chemical reaction rupture of process vessel	No
240	Explosion (no fire), other	No
251	Excessive heat, scorch burns with no ignition	No
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
3201		Yes
321	EMS call, excluding vehicle accident with injury	Yes
3211		Yes
3212		Yes
322	Vehicle accident with injuries	Yes
3221		Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
3231		Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
341	Search for person on land	No
342	Search for person in water	No
350	Extrication, rescue, other	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
357	Extrication of victim(s) from machinery	No

Situation Found Code	Description	EMS Type Call
360	Water & ice related rescue, other	No
361	Swimming/recreational water areas rescue	No
364	Surf rescue	No
365	Watercraft rescue	No
371	Electrocution or potential electrocution	No
381	Rescue or EMS standby	Yes
410	Flammable gas or liquid condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
420	Toxic condition, other	No
422	Chemical spill or leak	No
424	Carbon monoxide incident	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
451	Police Assist	No
460	Accident, potential accident, other	No
461	Building or structure weakened or collapsed	No
463	Vehicle accident, general cleanup	No
480	Attempted burning, illegal action, other	No
481	Attempt to burn	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
512	Ring or jewelry removal	No
520	Water problem, other	No
521	Water evacuation	No
522	Water or steam leak	No
531	Smoke or odor removal	No
540	Animal problem, other	No
541	Animal problem	No
542	Animal rescue	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
561	Unauthorized burning	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
6110	Dispatched & canceled en route	No
6111		No
621	Wrong location	No
622	No incident found upon arrival	No
631	Authorized controlled burning	No

Situation Found Code	Description	EMS Type Call
632	Prescribed fire	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Barbecue, tar kettle	No
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
672	Biological hazard investigation, none found	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious/false alarm	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
812	Flood assessment	No
814	Lightning strike (no fire)	No
911	Citizen complaint	No

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use	Fixed Property Use Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE 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	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL

Fixed Property Use	Fixed Property Use Description	Category Assigned
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	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	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
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT

Fixed Property Use	Fixed Property Use Description	Category Assigned
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

APPENDIX C

PARCEL APPORTIONMENT METHODOLOGY

APPENDIX C

PARCEL APPORTIONMENT METHODOLOGY

The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows.

SECTION C-1. RESIDENTIAL PROPERTY. The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Rescue Assessed Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

SECTION C-2. NON-RESIDENTIAL PROPERTY. The Fire Rescue Assessments for each Building of Non-Residential Property, except Recreational Vehicle Park Property, shall be computed as follows:

(A) Multiply the Fire Rescue Assessed Cost by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amount reflects the portion of the City's fire rescue budget to be funded from Fire Rescue Assessment revenue derived from each category of Non-Residential Property.

(B) Separate each Building of Non-Residential Property into the appropriate Non-Residential Property Use Category for that Building in accordance with the Improvement Codes. Add the Building Area square footage of all the buildings in each category of Non-Residential Property. This sum reflects the aggregate square footage for each category of Non-Residential Property to be used by the City in the computation of the Fire Rescue Assessments.

(C) Divide the product of subsection C-2 (A) above for each Non-Residential Property Use Category by the sum of the square footage determined in subsection C-2 (B) above for the applicable Non-Residential Property Use Category. The resulting quotient expresses a dollar amount per square foot of Building Area for each category of Non-Residential Property.

(D) For each of the Non-Residential Property Use Categories, multiply the applicable square foot rate calculated in subsection C-2 (C) above by the number of square feet of Building Area for each Building in the Non-Residential Property Use Categories. The resulting product for each Building is the amount of Fire Rescue Assessment to be imposed on each Building of Non-Residential Property.

SECTION C-3. MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

SECTION C-4. RECREATIONAL VEHICLE PARK PROPERTY. The Fire Rescue Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(A) Aggregate the amount of square footage for each Tax Parcel of

Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 700 square feet each if actual square footage is not available, and actual Building Area for all other Buildings.

(B) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Non-Residential Property subsection C-2 (C) of this Section 7 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of the Fire Rescue Assessment to be imposed on each Tax Parcel of Recreational Vehicle Park property.

(C) In the event that any Recreational Vehicle Park property contains multiple property uses, such as Residential Property or other Non-Residential Property, such Recreational Vehicle Park property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.

APPENDIX D

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

APPENDIX D

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION D-1. DETERMINATION OF FIRE RESCUE ASSESSED COST. The estimated Fire Rescue Assessment Cost to be assessed for the Fiscal Year commencing October 1, 2025, is approximately \$40,020,000 generating net revenues estimated at \$34,814,000. The difference between the gross and net revenues is attributed to the exemption of Government and Institutional Properties from the imposition of the City's Fire Rescue Assessment pursuant to Section 6, Paragraph N, as well as certain permanently and totally disabled veterans and first responders pursuant to Section 6, Paragraphs P, Q and R of the Preliminary Rate Resolution.

SECTION D-2. ESTIMATED FIRE RESCUE ASSESSMENTS.

The estimated 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 Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$354

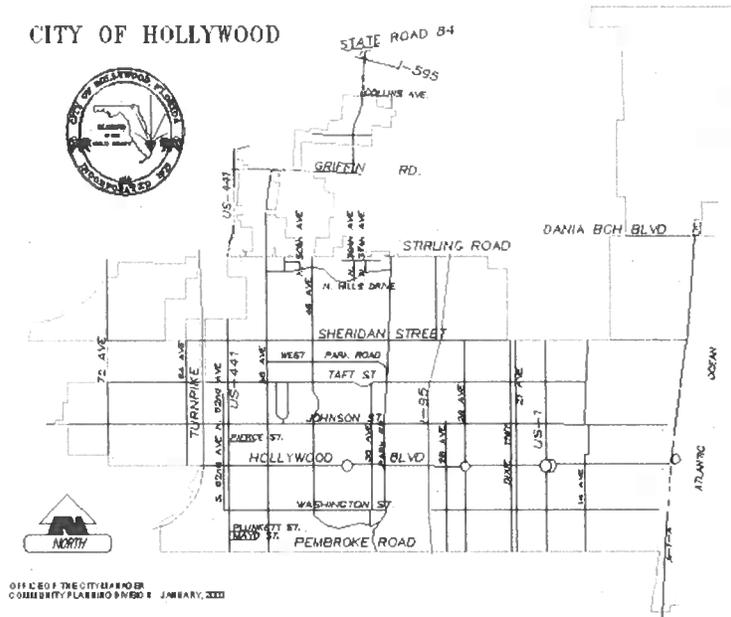
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.48
Industrial/Warehouse	\$0.07
Institutional	\$0.65

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 23, 2025

CITY OF HOLLYWOOD NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS



Notice is hereby given that the City Commission of the City of Hollywood will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Hollywood for the Fiscal Year beginning October 1, 2025.

The hearing will be held at 6:00 p.m. on September 15, 2025, in the City Commission Chamber, Room 219, 2600 Hollywood Boulevard, Hollywood, 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 Division of Engineering/Transportation & Mobility, Clarissa Ip, ADA Coordinator/City Engineer at 954-921-3915 (voice), cip@hollywoodfl.org (email), or 800-955-8771 (V-TDD) at least five business days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$354

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.48
Industrial/Warehouse	\$0.07
Institutional	\$0.65

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-96-17), the Initial Assessment Resolution (Resolution No. R-96-253), the Final Assessment Resolution (Resolution No. R-96-325), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office in Room 221, 2600 Hollywood Boulevard, Hollywood, Florida.

The assessments will be collected on the annual ad valorem tax bill to be mailed in November 2025, 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's Treasury Division at 954-921-3246.

Dated this ____ day of August, 2025.

Patricia A. Cerny, MMC
City Clerk

APPENDIX F
SAMPLE OF TRIM NOTICE

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Broward County Taxing Authorities
Broward County Governmental Center
115 South Andrews Avenue, Fort Lauderdale, Florida 33301-1899

DO NOT PAY THIS IS NOT A BILL

The taxing authorities which set property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

The taxing authorities listed below set your tax rates. The Broward County Property Appraiser sets your property value and applies exemptions.

If you have questions regarding your value or exemptions, please call the appropriate department listed on the back of this form.

YOUR PROPERTY VALUE LAST YEAR		YOUR PROPERTY VALUE THIS YEAR	
COUNTY	SCHOOL BOARD	COUNTY	SCHOOL BOARD
464,910	464,910	503,500	503,500
Market Value	Market Value	503,500	503,500
0	0	0	0
SOH Red./Portability	SOH Red./Portability	0	0
97,760	97,760	97,930	97,930
10% Cap Reduction	10% Cap Reduction	0	0
0	0	0	0
Agricultural Classification	Agricultural Classification	0	0
0	0	0	0
Other Reduction	Other Reduction	0	0
367,150	367,150	405,570	405,570
Assessed/SOH	Assessed/SOH	0	0
0	0	0	0
Homestead	Homestead	0	0
0	0	0	0
Add. Homestead	Add. Homestead	0	0
0	0	0	0
Wid/Vet/Dis	Wid/Vet/Dis	0	0
0	0	0	0
Senior	Senior	0	0
0	0	0	0
Other Exemption	Other Exemption	0	0
367,150	367,150	405,570	405,570
Taxable	Taxable	405,570	405,570

See reverse side for an explanation of above listed values

Proposed Ad Valorem Taxes

TAXING AUTHORITY DEPENDENT TAXING DISTRICT / MSTU	LAST YEAR'S ACTUAL TAX RATE	THIS YEAR'S PROPOSED TAX RATE	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGES MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD	YOUR TAX RATE THIS YEAR IF NO BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE
--- COUNTY ---	5.25492	5.03889	1,937.39	2,299.97	PH 454-831-1000: COMMISSION CHAMBERS, 4TH FLOOR 115 S ANDREWS AVE, FT. LAUD., SEPT 5, 5:01 PM	5.1481	4,087.91
COUNTY COMMISSION	0.11199	0.0301	43.92	12.21		0.0301	12.21
VOTER APPROVED DEPT LEVY							
--- BROWARD PUBLIC SCHOOL ---	3.1780	3.0630	1,477.48	1,542.22	PH 754-321-2235: KATHLEEN C. WRIGHT ADM. BLDG. 600 SE 3 AVE, FT. LAUD., SEPT 10, 5:30 PM	2.9452	1,454.42
BY STATE LAW	3.2480	3.2480	1,510.03	1,635.37		3.0121	1,537.10
BY LOCAL BOARD	0.1894	0.1545	88.15	77.79		0.1545	77.79
VOTER APPROVED DEPT LEVY							
--- MUNICIPAL ---	7.4565	7.4479	2,741.24	3,020.64	PH 954-921-4550: CITY HALL, ROOM 219 2500 HOLLYWOOD BLVD, SEPT 12, 6:00 PM	6.9659	2,601.23
HOLLYWOOD	0.16151	0.1553	296.94	299.27		0.1553	299.27
VOTER APPROVED DEPT LEVY							
--- INDEPENDENT DISTRICTS ---	0.0948	0.0948	34.81	38.45	PH 561-686-8500: 3301 GUN CLUB RD, BLDG R-1 W PALM BEACH, SEPT 12, 5:15 PM	0.0874	35.45
SOUTH FL WATER MANAGEMENT DISTRICT	0.1022	0.1022	37.57	41.91		0.0945	36.33
SOUTH FL WATER MGMT D-OKEECHOBEE BASIN	0.0327	0.0327	12.01	13.26		0.0301	12.21
SOUTH FL WATER MGMT D-NEVERGLADES CONST	0.0224	0.0224	10.57	11.88	PH 561-627-3565: 1707 NE INDIAN RIVER DP JENSEN BCH, F JARGFORD PAVILION, SEPT 9, 5:05 PM	0.0249	10.79
FLORIDA INLAND NAVIGATION DISTRICT	0.4500	0.4500	165.22	182.51	PH 954-377-1000: CSC, 6500 W COMMERCIAL BLVD LAUDERHILL, SEPT 11, 5:01 PM	0.4204	170.50
CHILDREN'S SERVICES COUNCIL	0.0937	0.0937	34.40	35.24	PH 954-255-5696: PERRY BOARDROOM, MHS CORPORATE OFFICES, 3111 STIRLING RD, BMD, SEPT 11, 5:30 PM	0.0868	35.24
SOUTH BROWARD HOSPITAL DISTRICT							
TOTAL AD VALOREM TAXES			9,019.94	9,127.02			9,512.45
**TOTAL NON-AD VALOREM ASSESSMENTS			312.00	345.00			
TOTAL OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS (SEE REVERSE SIDE FOR DETAILS)			9,721.99	9,472.02			

*Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are maximum of 4 percent of the amount shown on the form)

**If you feel the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected above, contact the Broward County Property Appraiser at 954-351-0311 or 954-357-0415. If you are a voter, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the Broward County Property Appraiser and must be filed on or before September 18, 2024.

*If the Property Appraiser's office is unable to resolve the matter as to market value, classification or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the Broward County Property Appraiser and must be filed on or before September 18, 2024.

*Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district and possible or additional ad valorem penalties.

*SEE REVERSE SIDE FOR NON-AD VALOREM ASSESSMENTS AND EXPLANATIONS

PARCEL NUMBER
PROPERTY ADDRESS:



For the best service, please direct your call to the most appropriate BCPA Department:

Residential Property Values: 954-357-6831
Condo, Co-Op & Time-Share Values: 954-357-6832
Commercial Real Property Values: 954-357-6835
Agricultural Properties: 954-357-5793
Tangible/Commercial Personal Property: 954-357-6836
Exemptions and General Info: 954-357-6830
Report Homestead Fraud: 954-357-6900
Property Appraiser Marty Kiar: 954-357-6904

640020

Proposed or Adopted Non-Ad Valorem Assessments

Local governments will soon hold public hearings to adopt non-ad valorem assessments for the next year. The purpose of the public hearings is to receive opinions from affected property owners and to answer questions on the proposed non-ad valorem assessments prior to taking action. All property owners have the right to appear at the public hearing and speak or file written objections to the non-ad valorem assessments. The written objection must be filed with the local government within 20 days of the first class notice required by sect. 197.3632, Florida Statutes --- this form constitutes the first class notice required by sect. 197.3632. Florida Statutes for county assessments and certain municipal assessments listed below. ---

LEVYING AUTHORITY/ PURPOSE OF NON-AD VALOREM ASSESSMENT	YOUR NON-AD VALOREM ASSESSMENT LAST YEAR	YOUR NON-AD VALOREM ASSESSMENT IF PROPOSED CHANGE IS MADE	LEVY RATE PARCEL UNITS AND UNIT OF MEASUREMENT	DATE, TIME, AND LOCATION OF PUBLIC HEARING AND TOTAL ASSESSMENT REVENUE TO BE COLLECTED
HOLLYWOOD FIRE RESCUE ASSESSMENT	312.00	345.00	345.00 1 UNIT RESIDENTIAL	PH 954-921-3246; CITY COMMISSION CHAMBERS, #219 2600 HOLLYWOOD BLVD, SEPT 12, 6:00 PM CITY WILL COLLECT 233,933,000 IN ASSESSMENTS
**TOTAL NON-AD VALOREM	312.00	345.00		

TOTAL OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS	8,731.98	9,472.22
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2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

2024 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS EXPLANATION

(Pursuant to Sec. 200.069, Florida Statutes)

EXPLANATION OF PROPERTY APPRAISER INFORMATION AND AD VALOREM TAXES:

- * COLUMN 1 -- "LAST YEAR'S ACTUAL TAX RATE"**
This column shows the tax rate adopted by each taxing authority and applied to your property last year.
- * COLUMN 2 -- "THIS YEAR'S PROPOSED TAX RATE"**
This column shows what your tax rate will be this year under the BUDGET ACTUALLY PROPOSED by each taxing authority.
- * COLUMN 3 -- "YOUR PROPERTY TAXES LAST YEAR"**
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.
- * COLUMN 4 -- "YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"**
This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice.
- * COLUMN 5 -- "YOUR TAX RATE THIS YEAR IF NO BUDGET CHANGE IS MADE"**
This column shows what your tax rate will be IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. It is commonly referred to as the "roll-back rate" and is the rate that would generate the same amount of revenue as the prior year.
- * COLUMN 6 -- "YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"**
This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 4 and 6 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

- MARKET VALUE:**
This is our opinion of the real value of your property on the open market on January 1 of this year (based upon qualified sales of similar properties last year).
- ASSESSED/SOH VALUE:**
This is the market value of your property minus any assessment /classification reductions.
- ASSESSMENT REDUCTIONS:**
Properties can receive an assessment reduction for a number of reasons, including the Save Our Homes (SOH) benefit, portability, the 10% cap property assessment limitation and the agricultural classification. Not all assessment reductions apply to all taxing authorities.
- EXEMPTIONS:**
Specific dollar or percentage reductions in value are based on certain qualifications of the property owner. Exemption examples include homestead/additional homestead, widow/widower, disabled veteran, disability and seniors. The value of each exemption on your property is listed, as applicable, to the various taxing authorities.
- TAXABLE VALUE:**
This is the value used to calculate the taxes on your property. The taxable value is the assessed value minus the value of your exemptions.

NON-AD VALOREM ASSESSMENTS:

Ad valorem taxes are set based on the value of property. Non-ad valorem assessments are set based on characteristics including (but not limited to) type of building, lot size, building size, or number of residential units. Non-ad valorem assessments are placed on this notice at the request of the local governing boards. The Broward County Revenue Collection Division will be including these on your November tax bill. For details on particular non-ad valorem assessments, contact the taxing authorities listed above. The phone number for each is listed in the column with the date, time and location of the public hearing. FAILURE TO PAY TAXES AND NON-AD VALOREM ASSESSMENTS WILL RESULT IN THE ISSUANCE OF A TAX CERTIFICATE AND MAY RESULT IN THE LOSS OF TITLE.

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be set by your county, city, or any special district.

CHALLENGING YOUR ASSESSMENT

You may file Value Adjustment Board petitions online at <https://bcvab.broward.org/axiaweb2024>. Have questions for the Value Adjustment Board about your petition? Contact them directly at 954-357-7205. The filing deadline is September 18, 2024.