

**CITY OF LIGHTHOUSE POINT  
FLORIDA**

**RESOLUTION NO. 2020 – 2322**

**RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LIGHTHOUSE POINT, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF LIGHTHOUSE POINT, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, since Fiscal Year 1998-1999, the City has levied and collected a non-ad valorem special assessment within the City to fund its fire protection services; and,

**WHEREAS**, the fire protection services funded by the special assessment includes fire suppression and first response medical aid, but not emergency medical services such as advanced or basic life support or transportation; and,

**WHEREAS**, the costs of emergency medical services are not funded from the Fire Protection Special Assessment, but rather through the City's general fund, including but not limited to, ad valorem taxes. The City intends to continue funding emergency medical services in the same manner during Fiscal Year 2020-2021; and,

**WHEREAS**, in 2000, the Fourth District Court of Appeal rendered its decision in SMM Properties v. City of North Lauderdale, in which the court found that emergency medical services could not be funded through a special assessment, which decision was approved by the Florida Supreme Court in 2002; and,

**WHEREAS**, subsequent to the decision by the Fourth District Court of Appeal in SMM Properties, the City reviewed its special assessment and allocation methodology and verified that the City's special assessment and methodology are consistent with that decision, as the City has

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never included emergency medical services, and the costs associated therewith, within the Fire Protection Special Assessment; and,

**WHEREAS**, the special assessment for Fiscal Year 2020-2021 shall fund a portion of the costs of fire protection services only, exclusive of emergency medical services which are funded through other City revenues including ad valorem taxation; and,

**WHEREAS**, the City Administration has reviewed necessary data and information to support the levy of the Fire Protection Special Assessment for the Fiscal Year commencing October 1, 2020, to ensure that the special assessment continues to meet the requirements of special benefit and fair apportionment.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LIGHTHOUSE POINT, FLORIDA, THAT:**

**Section 1.** The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

**Section 2.** This Resolution is adopted pursuant to the provisions of Ordinance No. 720 (the "Ordinance"), Resolution No. 1031 (the "Initial Assessment Resolution"), Resolution No. 1037 (the "Final Assessment Resolution"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**Section 3.** This Resolution constitutes the Preliminary Resolution as defined in the Ordinance, which initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Protection Special Assessments for the Fiscal Year beginning October 1, 2020. All capitalized words and terms shall have the meanings set forth in the Ordinance, the Initial

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Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

**Section 4.** (A) Upon the imposition of Fire Protection Special Assessments for fire protection services, facilities, or programs against Assessed Property located within the City, the City shall provide fire protection services to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Special Assessments. The remaining cost required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Protection Special Assessment proceeds. No emergency medical services costs shall be funded from proceeds of the Fire Protection Special Assessments.

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

**Section 5.** (A) Fire Protection Special Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Protection Special Assessments shall be computed in the manner set forth in the Initial Assessment Resolution and the Final Assessment Resolution, affirmed and incorporated herein.

(B) Pursuant to the Ordinance, no Fire Protection Special Assessment shall be imposed on governmental or institutional properties whose uses are wholly exempt from ad valorem taxation under Florida law. Further, no Fire Protection Special Assessment shall be imposed upon homesteaded properties owned by totally and permanently disabled veterans who qualify for and

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receive the exemption from ad valorem taxation pursuant to Section 196.081, Florida Statutes. Any shortfall in the expected Fire Protection Special Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Special 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 Protection Special Assessments. It is the legislative determination of the City Commission that in the event a court of competent jurisdiction determines any exemption or reduction by the City Commission improper or otherwise adversely affects the validity of the Fire Protection Special Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Special Assessment upon each affected Tax Parcel in the amount of the Fire Protection Special Assessment that would have been otherwise imposed save and except for such reduction or exemption afforded to such Tax Parcel by the City Commission.

**Section 6.** The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

**Section 7.** The Cost Apportionment and Parcel Apportionment as explained and calculated in the Initial Assessment Resolution and Final Assessment Resolution, and in the applicable explanatory appendices incorporated therein, as well as the Exhibits for Fire Assessment Calculation Fiscal Year 2020-2021, are affirmed and incorporated herein by reference.

**Section 8.** (A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2020, is the amount determined in the Estimated Fire

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Protection Special Assessment Rate Schedule, attached hereto as Appendix A. The approval of the Estimated Fire Protection Special Assessment Rate Schedule by the adoption of this Preliminary Resolution determines the amount of the Fire Protection Assessed Costs. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available City revenue other than Fire Protection Special Assessment proceeds.

(B) The estimated Fire Protection Special Assessments specified in the Estimated Fire Protection Special Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2020.

(C) The estimated Fire Protection Special Assessments established in this Preliminary Resolution shall be the estimated assessment rates applied by the Assessment Coordinator in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2020, as provided in Section 9 of this Preliminary Resolution.

**Section 9.** (A) The Assessment Coordinator is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2020, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Assessment Coordinator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Special Assessments in the manner set forth in this Preliminary Resolution. A copy of this Preliminary Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the updated Assessment Roll 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

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proposed for the Fiscal Year beginning October 1, 2020, be in printed form if the amount of the Fire Protection Special Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

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

**Section 10.** There is hereby established a public hearing to be held at 6:30 p.m. on September 14, 2020, in the City Commission Chambers, 2200 N.E. 38th Street, Lighthouse Point, Florida 33064, at which time the City Commission will receive and consider any comments on the Fire Protection Special Assessments from the public and affected property owners and consider imposing Fire Protection Special Assessments for the Fiscal Year beginning October 1, 2020, and collecting such assessments on the same bill as ad valorem taxes.

**Section 11.** The Assessment Coordinator shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Resolution in the manner and time provided in Section 8(B) of the Ordinance. The notice shall be published no later than August 25, 2020, in substantially the form attached hereto as Appendix B.

**Section 12.** The Assessment Coordinator shall ensure that proper and timely notice is provided to the Owners of Assessed Property though use of the TRIM notices forwarded by the Property Appraiser's Office to Property Owners within the City in a manner consistent with the requirements of the Ordinance.

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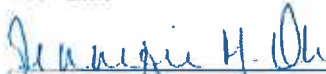
**Section 13.** Proceeds derived by the City from the Fire Protection Special Assessments will be utilized for the provision of fire protection services, facilities, and programs. No proceeds shall be used to fund emergency medical services. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

**Section 14.** This Preliminary Resolution shall take effect immediately upon its passage and adoption.

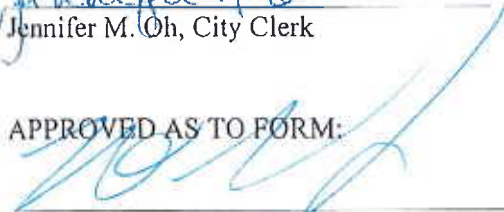
**PASSED** this 14<sup>th</sup> day of July, 2020.

BY:   
Michael S. Long, Commission President

ATTEST:

  
Jennifer M. Oh, City Clerk

APPROVED AS TO FORM:

  
Office of the City Attorney



Commission President Michael S. Long  
Commissioner Vice President Kyle Van Buskirk  
Commissioner Jason D. Joffe  
Commissioner Sandy Johnson  
Commissioner Earl Maucker

Yes	No	Absent
X	_____	_____
X	_____	_____
X	_____	_____
X	_____	_____
X	_____	_____

## APPENDIX A

### ESTIMATED FIRE PROTECTION SPECIAL ASSESSMENT RATE SCHEDULE

#### SECTION A-1. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS.

The estimated Fire Protection Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2020, is \$1,002,649.

**SECTION A-2. ESTIMATED FIRE PROTECTION SPECIAL ASSESSMENTS.** The estimated Fire Protection Special Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for Fiscal Year commencing October 1, 2020, are hereby established as follows for the purpose of this Preliminary Resolution:

Category	Parcel Classification	Number of Assessable Units	Rate/ Unit
Residential	N/A	5,746	\$ 134.50
Commercial	< 1,999 sq ft	11	252.36
	2,000 - 3,499	17	504.72
	3,500 - 4,999	15	883.27
	5,000 - 9,999	12	1,261.81
	10,000 - 19,999	17	2,523.62
	20,000 - 29,999	2	5,047.24
	30,000 - 39,999	6	7,570.86
	40,000 - 49,999	1	10,094.48
	50,000 - 99,999	1	12,618.10
	> 100,000 sq ft	1	25,236.20
Non-Exempt Institutional <sup>1</sup>	< 1,999 sq ft	0	116.86
	2,000 - 3,499	0	233.73
	3,500 - 4,999	0	409.03
	5,000 - 9,999	1	584.32
	10,000 - 19,999	0	1,168.65
	20,000 - 29,999	0	2,337.30
	30,000 - 39,999	0	3,505.95
	40,000 - 49,999	0	4,674.59
	50,000 - 99,999	0	5,843.24
	> 100,000 sq ft	0	11,686.49

<sup>1</sup>As of Fiscal Year 2020-2021, there is one parcel that fell within the Institutional Category that was not exempt from Ad Valorem Taxation and the Fire Protection Assessment. All potential parcel classifications are set forth should additional parcels become subject to the assessment.



## **APPENDIX B**

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

To Be Published by August 25, 2020.

**[INSERT MAP OF CITY]**

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

Notice is hereby given that the City Commission of the CITY OF LIGHTHOUSE POINT will conduct a public hearing to consider reimposing Fire Protection Special Assessments for the provision of fire protection services within the City of Lighthouse Point.

The hearing will be held at 6:30 p.m. on September 14, 2020, in the City Commission Chambers, 2200 N.E. 38th Street, Lighthouse Point, Florida 33064, 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 Clerk's Office at 954-943-6500 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 Protection Special Assessment schedule.

<b>Category</b>	<b>Parcel Classification</b>	<b>Number of Assessable Units</b>	<b>Rate/ Unit</b>
Residential	N/A	5,746	\$ 134.50
Commercial	< 1,999 sq ft	11	252.36
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	30,000 - 39,999	0	3,505.95
	40,000 - 49,999	0	4,674.59
	50,000 - 99,999	0	5,843.24
	> 100,000 sq ft	0	11,686.49

Copies of the Fire Protection Special Assessment Ordinance, Initial Assessment Resolution, the Final Assessment Resolution, the 2020-2021 Preliminary Resolution, and the preliminary Assessment Roll are available for inspection at the City Clerk's Office, 2200 N.E. 38th Street, Lighthouse Point, Florida 33064.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, 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 Finance Department at 954-784-3432, Monday through Friday, between 8:00 a.m. and 4:00 p.m.

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<sup>1</sup>As of Fiscal Year 2020-2021, there is one parcel that fell within the Institutional Category that was not exempt from Ad Valorem Taxation and the Fire Protection Assessment. All potential parcel classifications are set forth should additional parcels become subject to the assessment.