

RESOLUTION NO: 26-36

A RESOLUTION OF THE CITY OF COOPER CITY, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF COOPER CITY, FLORIDA; DESCRIBING THE METHOD OF ANNUALLY ASSESSING FIRE SERVICES COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF COOPER CITY; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR THE ESTABLISHMENT OF THE ASSESSED COSTS AND ASSESSMENT RATES FOR FIRE SERVICES FOR FISCAL YEAR 2026-2027; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING FOR AN EFFECTIVE DATE.

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

Section 1: ***Authority.*** This Resolution is adopted pursuant to the provisions of Ordinance No. 10-7-1, Sections 166.021, 166.041, 197.3631, 197.3632 and 197.3635, Florida Statutes, and other applicable provisions of law.

Section 2: ***Purpose and Definitions.***

(A) This Resolution constitutes the Preliminary Rate Resolution as defined in Chapter 7, Article IV of the Code of Ordinances (the "Ordinance"). Its purpose is to provide procedures and standards for the imposition of a Fire Assessment under the general home rule powers of a municipality to impose special assessments, and authorize a procedure for the funding of fire services, facilities, or programs providing special benefits to property within the City, consistent with the Florida law.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context clearly indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

“Assessment Report” means the “City of Cooper City, Florida Fire Assessment Methodology Report” prepared by Munilytics, dated July 3, 2025.

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

"City Database" means the incident data specific to the City derived from the Incident Reports which have been correlated by the City fire officials, including City fire officials or other fire officials upon whom the City relies for the provision of this data.

"Commercial Property" means those Tax Parcels with Fire Class Codes classified in the "Commercial" property use category in Appendix A.

"Cost Apportionment" means the apportionment of the Fire Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 6 of this Preliminary Rate Resolution.

"Demand Percentage" means the percentage of demand for fire services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire services as reflected in Incident Reports in the City's Database under the methodology described in Section 6 of this Preliminary Rate Resolution.

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

"Estimated Fire Assessment Rate Schedule" means that rate schedule attached hereto as Appendix B and hereby incorporated herein by reference, specifying the Fire Assessed Costs determined and established in Section 8 of this Preliminary Rate Resolution.

"Fire Class Codes" means those codes used by the Property Appraiser's Office to classify individual parcels to various use categories that relate to the DOR Use Code or other similar code used by the Property Appraiser or as otherwise determined by the City.

"Incident Report" means an individual fire call report prepared by City fire officials,

including City fire officials or other fire officials upon whom the City relies for the provision of this data.

"Industrial/Warehouse Property" means those Tax Parcels with Fire Class Codes classified in the "Warehouse/ Industrial" Property use category in Appendix A.

"Institutional Property" means those Tax Parcels with Fire Class Codes classified in the "Institutional" property use category in Appendix A.

"NFIRS Property Use Code" means the National Fire Incident Reporting System (NFIRS) fixed property use codes.

"Non-Residential Property" means, collectively, Commercial Property, Industrial/Warehouse Property, and Institutional Property.

"Parcel Apportionment" means the further apportionment of the Fire Assessed Cost allocated to each benefited Property Use Category by the Cost Apportionment methodology established in Section 7 of this Preliminary Rate Resolution.

"Property Use Categories" means, collectively, Residential Property and all categories of Non-Residential Property specified in Appendix A.

"Residential Property" means those Tax Parcels with Fire Class Codes classified in the "Residential" Property use category in Appendix A.

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

Section 3: *Provision and Funding of Fire Services.*

(A) Upon the imposition of Fire Assessments for fire services, facilities, or programs against Assessed Property located within the City, the City shall provide Fire Services to such Assessed Property. Costs to provide such Fire Services, facilities, or programs shall be funded in whole or in part from proceeds of the Fire Assessments. The remaining cost required to provide Fire Services, facilities, and programs, if any, as well as all costs associated with the provision of EMS, shall be funded by available City revenues other than Fire Assessment proceeds.

(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 Services, facilities, and programs in an amount not less than the Fire Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution, consistent with and pursuant to the methodology set forth in the Assessment Report, which is hereby approved and incorporated herein.

Section 4: ***Imposition and Computation of Fire Assessments.*** Fire Assessments shall be imposed against all Tax Parcels within the Fire Class Code Categories, except non-benefited or exempt properties. Fire Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution. The Cost Apportionment and Parcel Apportionment described herein and within the Assessment Report are approved and adopted as the methodology to impose and compute the Fire Assessment.

Section 5: ***Legislative Determinations of Special Benefit and Fair Apportionment.***

(A) Authority

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

(2) The City Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the City Commission may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in (a), (b), (c), and (d) of Section 166.021(3), Florida Statutes. The subject matters of paragraphs (a), (b), (c), and (d) of Section 166.021(3), Florida Statutes, are not relevant to the imposition of assessments related to fire services, facilities or programs.

(B) Special Benefit

It is hereby ascertained and declared that the Fire Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations:

(1) Upon the adoption of this Preliminary Rate Resolution determining the Fire Assessed Costs and identifying the Assessed property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 7-24 of the Ordinance are hereby ratified and confirmed.

(2) It is fair and reasonable to use the Fire Class Code as classified by Property use category in Appendix A for the Cost Apportionment and the Parcel Apportionment because: (a) the Tax Roll database employing the use of such Fire Class 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 (b) the Tax Roll database employing the use of such Fire Class 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 Assessment Collection Act.

(3) The parcel data available in the Tax Roll database is useful to determine Building Area because (a) the data reveal Property uses, Fire Use Codes, and Building Area and (b) the Tax Roll database represents parcel records maintained by the Property Appraiser with the most accurate information readily available relative to Building Area regardless of property use.

(C) Imposition and Collection

(1) The annual Fire Assessments to be imposed pursuant to this Resolution shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.

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

(D) Cost Apportionment.

(1) Apportioning Fire Assessed Costs among classifications of improved Property based upon historical demand for fire services is fair and reasonable and proportional to the special benefit received.

(2) The Incident Reports are the most reliable data available to determine the potential demand for fire services from property use and to determine the benefit to property use resulting from the availability of fire services to serve Buildings located within Assessed Property. There exists sufficient Incident Reports documenting the historical demand for fire services from Assessed Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages determined by an examination of Incident Reports is a fair and reasonable method to apportion the Fire Assessed Costs among the Property Use Categories.

(3) As a result of the urbanized character of the City, the provision of fire services to vacant or unimproved property is nominal to non-existent as confirmed by Incident Reports. Therefore, it is fair and reasonable not to collect a special assessment from vacant and unimproved property.

(E) Residential Parcel Apportionment.

(1) The size or the value of the Residential Property does not determine the scope of the required fire response. The potential demand for fire services is driven by the existence of a Dwelling Unit.

(2) Apportioning the Fire Assessed Costs for fire services attributable to each Residential Property equally is a fair and reasonable method of Parcel Apportionment.

(F) Non-Residential Parcel Apportionment.

(1) The demand for fire service availability varies in proportion to the size of the Buildings and is a fair and reasonable method to classify benefited parcels and to apportion costs

among benefited parcels that create similar demand for the availability of fire services.

(2) Tax Exempt Parcels, or portions thereof, whose use is exempt from ad valorem taxation under Florida law, provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be required to be provided by the City, and such uses thereof serve a public purpose and provide a public benefit. At the same time, such uses benefit from the City's fire services, particularly from the availability of such services. Recognizing the public purposes and benefits provided by such tax exempt uses and balancing it with the need to provide fire services to these properties, the City has historically provided for the exemption from the Fire Assessment for non-residential Tax Exempt Parcels, or portions thereof. The City finds that it is fair and reasonable to exempt such non-residential Tax Exempt Parcels, tax exempt uses on such, from the Fire Assessment.

(3) Because of the urbanized character of the City, the suppression of fire on agricultural and vacant property primarily benefits improved property by the containment of the spread of fire rather than the preservation of the value of the vacant property. Therefore, it is fair and reasonable to not collect a special assessment from vacant property for Fire Services.

Section 6: Cost Apportionment Methodology.

(A) Appendix C in the Assessment Report (on file in the City Clerk's Office) contains a correlation of the NFIRS Property Use Codes within the City database to the Fire Class Codes within the Property Appraiser's database. All Property within the City Limits was identified and provided a Property Use Category pursuant to the Fire Class Code. Appendix C of the Report contains the NFIRS Property Use Code to BCPA Fire Class Code correlation.

(B) The number of Incident Reports filed within a five-year sampling period was determined for each NFIRS Property Use Code Category. A Demand Percentage was then determined for each Fire Class Code Category by calculating the percentage that Incident Reports allocated to each Fire Class Code Category bear to the total number of Incident Reports documented for all Property Use Categories within the sampling period.

(C) The Demand Percentage for each Fire Class Code Category was then applied to the

Fire Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Assessed Costs allocated to each individual Property Use Category.

Section 7: *Parcel Apportionment Methodology.*

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

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in the Assessment Report is to be applied in the calculation of the estimated Fire Assessment rates established in Section 8 of this Preliminary Rate Resolution.

(C) Vacant lands are not assessed pursuant to the findings of section 5(E)(3) above.

Section 8: *Determination of Fire Assessed Costs; Establishment of Preliminary Fire Assessments.*

(A) The Fire Assessed Costs to be annually hereafter assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is the amount determined in the Estimated Fire Assessment Rate Schedule in Appendix B. The approval of the Estimated Fire Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Assessed Costs. The remainder of such Fiscal Year budget for Fire Services, facilities, and programs shall be funded from available City revenue other than Fire Assessment proceeds.

(B) The Fire Services Assessed Costs for the Fiscal Year 2026-2027 have been determined based upon the services provided under the agreement with the Broward County Sheriff's Office, as well as City Fire Services-related costs, as analyzed consistent with the Assessment Report. It is fair and reasonable to use the information and charges under the Agreement with the Broward County Sheriff's Office to determine the Fire Services Assessed Costs for Fiscal Year 2026-2027, as well as the preliminary

assessment rates set forth herein.

(C) The estimated Fire Assessments specified in the Estimated Fire Assessment Rate Schedule in Appendix B are hereby established to fund the specified Fire Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Assessed Costs is attributable to emergency medical services, or to capital improvements necessitated by new growth or development.

(D) The estimated Fire Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in Section 9 of this Preliminary Rate Resolution.

Section 9: ***Assessment Roll.***

(A) The City Manager is hereby directed to prepare, or cause to be prepared annually, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. The Assessment Roll shall include all benefited Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Assessed Cost to be recovered through Fire Assessments in the manner set forth in this Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Assessed Cost to be recovered through the imposition of Fire Assessments, and the preliminary 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 preliminary Assessment Roll be in printed form if the amount of the Fire 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 Assessments for fire services as set forth in this Preliminary Rate Resolution and the Assessment Report is a fair and reasonable method of apportioning the Fire Assessed Cost among parcels of Assessed Property located within the City.

Section 10: ***Authorization of Public Hearing.***

There is hereby established a public hearing to be held at 5:01 p.m. on Monday, September 14, 2026, in the Auditorium of City Hall, 9090 Southwest 50 Place, Cooper City, Florida, at which time the City Commission will receive and consider any comments on the Fire Assessments from the public and affected Property owners and consider imposing Fire Assessments and collecting such assessments on the same bill as ad valorem taxes.

Section 11: *Notice by Publication.*

The City Clerk shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 7-29 of the Code, the form of which is attached hereto as Appendix D. The notice shall be published no later than August 20, 2026.

Section 12: *Notice by Mail.*

The City Manager shall also provide or direct the provision of notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 7-30 of the Code. Such notices shall be mailed no later than August 20, 2026. This Section 12 shall be deemed to be fully satisfied by the Notice which is mailed to taxpayers of the City by the Property Appraiser as described in the last sentence of Section 7-30 of the Code.

Section 13: *Application of Assessment Proceeds.*

Proceeds derived by the City from the Fire Assessments will be utilized for the provision of Fire Services, facilities, and programs. No funds received for the Fire Assessment shall be used for emergency medical services. In the event there are any funds from this assessment unused and remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Fire Services, facilities, and programs.

Section 14. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 15. 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 16: This Preliminary Rate Resolution shall be in full force and take effect immediately upon its passage and adoption.

PASSED AND ADOPTED THIS 21st DAY OF JULY, A.D., 2026.

JAMES CURRAN
Mayor

ATTEST:

TEDRA ALLEN, MMC
City Clerk
ROLL CALL

Mayor Curran	_____
Commissioner Shrouder	_____
Commissioner Katzman	_____
Commissioner Mallozzi	_____
Commissioner Smith	_____

APPROVED AS TO LEGAL FORM:

JACOB G. HOROWITZ
City Attorney

APPENDIX A

BROWARD COUNTY PROPERTY APPRAISER FIRE CLASS CODES

<u>FIRE CLASS CODE</u>	<u>FIRE CLASS CODE DESCRIPTION</u>
R	RESIDENTIAL
C	COMMERCIAL
W	WAREHOUSE/INDUSTRIAL
I	INSTITUTIONAL
X	GOVERNMENT/EXEMPT
Y	MISCELLANEOUS/EXEMPT

APPENDIX B

FIRE ASSESSMENT RATE SCHEDULE

SECTION B-1. DETERMINATION OF FIRE ASSESSED COSTS.

The estimated Fire Assessed Cost to be assessed for the Fiscal Year that begins October 1, 2026, is \$10,333,293.

SECTION B-2. ESTIMATED FIRE ASSESSMENTS.

- (C) The estimated Fire Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Assessed Cost for the Fiscal Year that begins October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$ 487.39
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 1.1405
Warehouse- Industrial	\$ 0.1533
Institutional	\$ 2.0056
Government/Exempt	\$ 0.0000

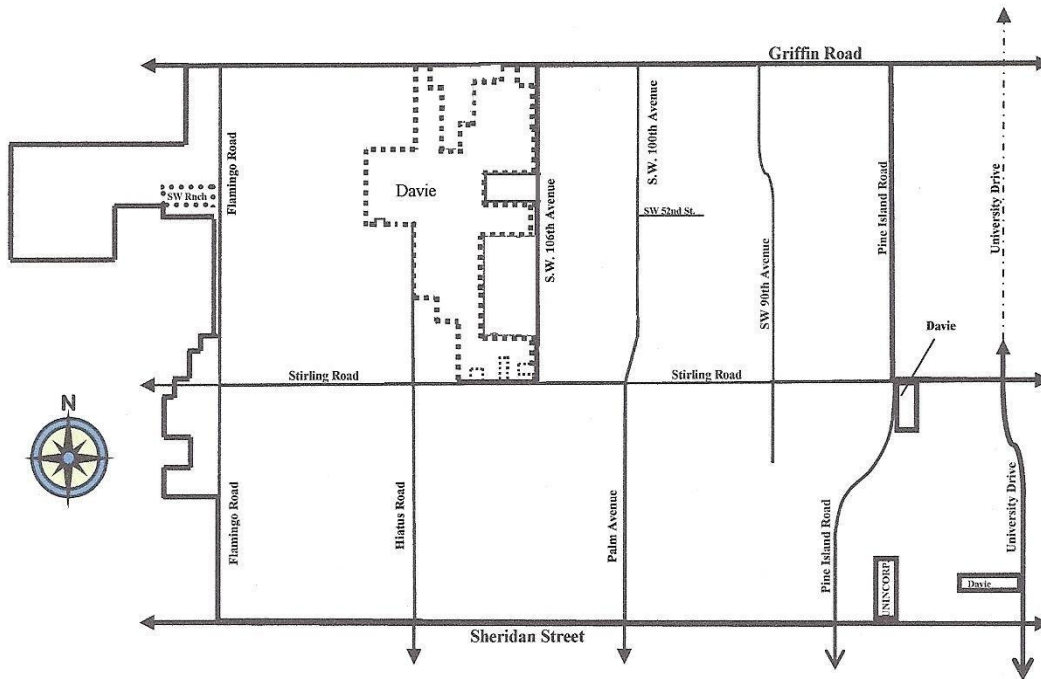
- (D) Any shortfall in the expected Fire Assessment proceeds due to any reduction or exemption from payment of the Fire Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire 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 Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Assessment upon each affected Tax Parcel in the amount of the Fire Assessment that would have been otherwise

imposed save and except for such reduction or exemption afforded to such Tax Parcel by the City Commission.

**APPENDIX C
FORM OF PUBLISHED NOTICE**

**TO BE PUBLISHED NO LATER THAN AUGUST 20, 2026
NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF
FIRE SPECIAL ASSESSMENTS**

CITY OF COOPER CITY



NOTICE IS HEREBY GIVEN, that the City Commission of the City of Cooper City will conduct a public hearing to consider imposing fire special assessments for the provision of fire services within the City of Cooper City.

The hearing will be held at 5:01 p.m. on Monday, September 14, 2026, in the Auditorium of City Hall, 9090 Southwest 50 Place, Cooper City, Florida, at which time the City Commission will receive and consider any comments on the Fire Assessments from the public and affected property owners and consider imposing Fire Assessments and collecting such assessments on the same bill as ad valorem taxes. 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 members 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) 434-4300, extension 220 at least two 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 assessment schedule.

FIRE ASSESSMENT RATE SCHEDULE

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$487.39
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$1.1405
Warehouse- Industrial	\$ 0.1533
Institutional	\$ 2.0056
Government/Exempt	\$ 0.0000

Copies of the Fire Assessment Ordinance, the Initial Assessment Resolution and the Preliminary Rate Resolution are available for inspection at the City Clerk's Office, located at 9090 Southwest 50th Place, Cooper City, Florida.

The Assessments will be collected on the ad valorem tax bill to be mailed in November **2026**, 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 of Cooper City's Finance Department at (954) 434-4300, Monday through Friday, between 8:00 a.m. and 5:00 p.m.

Tedra Allen, City Clerk
City of Cooper City, Florida