

RESOLUTION NO. 24-31

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; ESTABLISHING THE RATE OF ASSESSMENT; IMPOSING FIRE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF COOPER CITY; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Cooper City, Florida has enacted Ordinance No. 10-7-1 (the “Ordinance”), which authorizes the annual imposition and collection of Fire Assessments for fire services, facilities and programs against Assessed Property located within the City of Cooper City, Florida; and

WHEREAS, the imposition of a Fire Assessment for fire services, facilities and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property; and

WHEREAS, the City Commission desires to continue a fire assessment program within the City using the tax bill collection method for the fiscal year beginning on October 1, 2024; and

WHEREAS, the City Commission on July 23, 2024, adopted Resolution No. 24-20 (the “Preliminary Rate Resolution”), containing a brief and general description of the fire facilities and services to be provided to Assessed Property, describing the method of annually assessing Fire Assessed Costs against Assessed Property located within the City of Cooper City, estimating a rate of assessment, directing the preparation of the Assessment Roll, providing for the annual establishment of a maximum assessment, authorizing a public hearing and directing the provision of the notice as required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the City is required to confirm, modify or repeal the Preliminary Rate Resolution, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

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

WHEREAS, notice of a public hearing has been published and, as required by the terms of the Ordinance, mailed by the Property Appraiser pursuant to the Uniform Collection Act to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard; and

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

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

Section 1: *Authority.*

This Resolution is adopted pursuant to the Ordinance, Resolution No. 24-20, sections 166.021 and 166.041, Florida Statutes and other applicable provisions of law.

Section 2: *Definitions and Interpretation.*

This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Rate Resolution.

Section 3: *Fire Assessments.*

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire services, facilities and programs described in the Preliminary Rate Resolution, in the amount of the Fire Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection for the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property 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 for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance and the Preliminary Rate Resolution, from the fire services, facilities or programs to be provided and a legislative determination that the Fire Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Assessments described in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2024, the estimated Fire Assessed Cost is approximately \$8,488,873.20. The Fire Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Assessed Cost for the Fiscal Year commencing October 1, 2024, are hereby established as follows:

| Residential Property Use Categories | Rate Per Dwelling Unit |
|--|-------------------------------|
| Residential | \$398.18 |

| Non-Residential Property Use Categories | Rate Per Square Foot |
|--|-----------------------------|
| Commercial | \$ 0.9371 |
| Warehouse- Industrial | \$ 0.1427 |
| Institutional | \$ 1.4327 |
| Government/Exempt | \$ 0.0000 |

The above rates of assessment are hereby approved. Fire Assessments for fire services, facilities and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

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

(E) Fire Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(F) The Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

Section 4: Confirmation of Preliminary Rate Resolution.

The Preliminary Rate Resolution, as may be amended hereby, is hereby confirmed.

Section 5: Confirmation of Notice.

The notice of the hearing was published in the Sun-Sentinel. Each affected property owner was provided notice by the Property Appraiser by First Class United States mail, as required in the Ordinance and Preliminary Rate Resolution.

Section 6: *Effect of Adoption of Resolution.*

The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate Resolution.

Section 7: *Severability.*

Should any section or provision of this Resolution, or any paragraph, sentence or word, be declared by a Court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof, as a whole or a part hereof, other than the part declared to be invalid.

Section 8: *Conflicts.*

All resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 9: Effective Date.

This Annual Rate Resolution shall be in full force and take effect immediately upon its passage and adoption.

PASSED AND ADOPTED THIS 12th DAY OF SEPTEMBER, 2024.

GREG ROSS
Mayor

ATTEST:

TEDRA ALLEN
City Clerk

APPROVED AS TO LEGAL FORM:

OFFICE OF THE CITY ATTORNEY

ROLL CALL

Mayor Ross _____
Commissioner Green _____
Commissioner Shrouder _____
Commissioner Katzman _____
Commissioner Mallozzi _____