PROPOSED

RESOLUTION NO. 2026-569

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES WITHIN THE MUNICIPAL SERVICE TAXING UNIT; ESTABLISHING THE RATE OF FIRE ASSESSMENTS; IMPOSING FIRE ASSESSMENTS AGAINST PROPERTY LOCATED WITHIN THE MUNICIPAL SERVICE TAXING UNIT FOR FIRE SERVICES; APPROVING THE ASSESSMENT ROLL; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Broward County, Florida (“Board”), as the governing body of the Municipal Service Taxing Unit for fire services (“MSTU”), desires to levy special assessments for the provision of fire services, other than emergency medical services, within the MSTU in accordance with Ordinance No. 2000-23 (“Ordinance”);

WHEREAS, the Board has provided for the uniform method for collecting non-ad valorem special assessments for the cost of providing fire services, other than emergency medical services, within the MSTU as authorized by Section 197.3632, Florida Statutes;

WHEREAS, the Board adopted Resolution No. 2026-269 on June 9, 2026 (“Preliminary Rate Resolution”), describing the method of assessment, establishing an estimated Fire Assessment rate, directing the preparation of an Assessment Roll, authorizing a public hearing, and directing that notice be provided;

WHEREAS, the Assessment Roll has been made available for inspection by the public;

WHEREAS, notice of a public hearing has been published and, as required by the terms of the Ordinance and the Preliminary Rate Resolution, mailed to each property owner, notifying each property owner of the proposed assessments and the right to be heard. An affidavit regarding the form of notice to be mailed to each property owner is attached hereto as Appendix A, and a copy of the notice of public hearing published in the newspaper is attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 10, 2026, at 5:01 p.m. at Broward County Governmental Center East, Room 422, 115 South Andrews Avenue, Fort Lauderdale, Florida 33301, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance and the Preliminary Rate Resolution, NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. Authority.

This resolution is adopted pursuant to the provisions of the Ordinance, Section 125.01(1)(q), Florida Statutes, the Broward County Charter, 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 Annual Rate 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 described in the Preliminary Rate Resolution, in the amount of the Fire Assessments set forth in the Assessment Roll, a copy of which was present or available for inspection at 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 MSTU will be benefited by the County's provision of fire services, other than emergency medical services, 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, other than emergency medical services, to be provided and a legislative determination that the Fire Assessments are fairly and reasonably apportioned among the properties that receive the special benefit.

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

(c) For the Fiscal Year beginning October 1, 2026, the estimated Fire Assessed Cost to be assessed is One Million One Hundred Thirty-Nine Thousand Four Hundred Forty-Eight Dollars ($1,139,448). 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 Costs for the Fiscal Year commencing

October 1, 2026, are hereby established as set forth in Appendix C, attached hereto and made a part hereof. The rates set forth in Appendix C are hereby approved. The Fire Assessments for fire services, other than emergency medical services, 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) 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.

(e) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collecting using the tax bill collection method in the manner prescribed by the Ordinance.

Section 4. 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 the assessment, the Assessment Roll, and the levy and lien of the Fire Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days after the date of this Annual Rate Resolution, as provided for in the Ordinance.

Section 5. Severability.

If any portion of this Annual Rate Resolution is determined by any court to be invalid, the invalid portion will be stricken, and such striking will not affect the validity of the remainder of this Annual Rate Resolution. If any court determines that this Annual Rate Resolution, in whole or in part, cannot be legally applied to any individual, group, entity, property, or circumstance, such determination will not affect the applicability of this Annual Rate Resolution to any other individual, group, entity, property, or circumstance.

Section 6. Effective Date.

This Annual Rate Resolution is effective upon adoption.

ADOPTED this day of , 2026. **PROPOSED**

Approved as to form and legal sufficiency:
Andrew J. Meyers, County Attorney

By: *<u>/s/ Christina A. Price</u>* <u>08/31/2026</u>
Christina A. Price (date)
Senior Assistant County Attorney

By: *<u>/s/ Annika E. Ashton</u>* <u>08/31/2026</u>
Annika E. Ashton (date)
Deputy County Attorney

CAP/sr
Original Resolution - 09 Fire Rescue Assessment Reso
08/31/2026
iManage file#1261573v4

Appendix A

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned, personally appeared Jennifer Steelman, who after being duly sworn, deposes and says:

I, Jennifer Steelman, as Director of the Office of Management and Budget, pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 9, 10, and 11 of Resolution No. 2026-269, adopted by the Board of County Commissioners on June 9, 2026 (the "Preliminary Rate Resolution").

FURTHER AFFIANT SAYETH NOT.

Jennifer Steelman
Director
Office of Management and Budget

STATE OF FLORIDA)
) SS.
COUNTY OF BROWARD)

The foregoing instrument was acknowledged before me, by means of ☒ physical presence or ☐ online notarization, this 2nd day of September, 2026, by Jennifer Steelman, Director of the Office of Management and Budget, of Broward County, Florida, who is personally known to me or who has produced ______________ as identification.

NOTARY PUBLIC

Signature: Brenda Lockhart
Print Name: Brenda Lockhart

BRENDA LOCKHART
Notary Public - State of Florida
Commission # HH 619253
My Comm. Expires Dec 8, 2028
Bonded through National Notary Assn.

(SEAL)

<u>AFFIDAVIT OF MAILING</u>

BEFORE ME, the undersigned, personally appeared Holly Cimino, who after being duly sworn, deposes and says:

1. I, Holly Cimino, am an employee of the Broward County Property Appraiser's Office and have caused the notices required by Sections 10 and 11 of the Preliminary Rate Resolution to be prepared in conformance to the Preliminary Rate Resolution. An exemplar form of such notice is attached hereto. The Property Appraiser's Office has caused such individual notices for each affected property owner to be prepared, and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue Broward County expects to collect by the assessment; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within twenty (20) days after the notice; and the date, time, and place of the hearing.

2. On or before August 20, 2026, the Property Appraiser's Office mailed or caused to be mailed the above-referenced notices to affected property owners.

FURTHER AFFIANT SAYETH NOT.

Holly Cimino

Holly Cimino
Property Appraiser's Office

STATE OF FLORIDA)
) SS.
COUNTY OF BROWARD)

The foregoing instrument was acknowledged before me, by means of ☒ physical presence or ☐ online notarization, this 2 day of September, 2026, by Holly Cimino of the Property Appraiser's Office of Broward County, Florida, who is <u>personally known to me</u> or who has produced ______________________ as identification.

Signature: Abbey Roberson
Print Name: Abbey Roberson

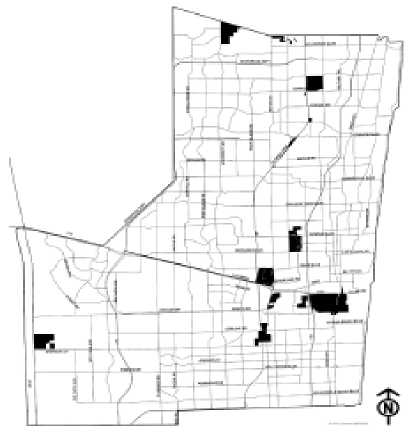
(SEAL)

ABBEY ROBERSON
Commission # HH 394152
Expires May 6, 2027

APPENDIX B

NOTICE OF PUBLIC HEARING

NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS WITHIN THE BROWARD MUNICIPAL SERVICES DISTRICT (UNINCORPORATED AREA)



The Broward County Commission, sitting as the governing body for the Broward Municipal Services District (Unincorporated Area) Fire Rescue Municipal Service Taxing Unit, will conduct a public hearing to consider imposing fire rescue special assessments for the provision of fire rescue services and facilities within the Broward Municipal Services District (Unincorporated Area). The public hearing will be held at 5:01 p.m. on September 10, 2026, at the Governmental Center East, 115 S. Andrews Avenue, Fort Lauderdale, Florida, to receive public comment on the proposed assessments. All members of the public and affected property owners have a right to participate at the hearing in person and to file written objections with the County Commission within 20 days of this notice. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of Management and Budget at 954-357-6345.

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 adjacent table reflects the proposed fire rescue special assessment rates.

Copies of the Fire Rescue Assessment Ordinance and the Preliminary Assessment Resolution are available for inspection at the Records, Taxes and Treasury Division located at 115 S. Andrews Avenue, Fort Lauderdale, Florida.

The assessments will be collected by the tax collector on the property 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 Broward County Office of Management and Budget at **954-357-6345**.

LEGEND

Special Assessment Areas (MSTU)

THE MUNICIPAL SERVICE TAXING UNIT IS INTENDED TO CONSIST OF OWNERS OF LAND WITHIN THE BROWARD MUNICIPAL SERVICES DISTRICT (UNINCORPORATED AREAS).

IF YOU HAVE ANY QUESTIONS REGARDING THIS ADVERTISEMENT, PLEASE CONTACT THE BROWARD COUNTY OFFICE OF MANAGEMENT AND BUDGET AT 954-357-6345.

BROWARD COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER AND PROVIDER OF SERVICES.

BROWARD MUNICIPAL SERVICES DISTRICT (UNINCORPORATED AREA) FIRE RESCUE ASSESSMENT RATES

Residential (Per Dwelling Unit)	$190.00
Commercial/Office (Per Sq. Ft.)	$0.30
Industrial/Warehouse (Per Sq. Ft.)	$0.039
Vacant Lot (Per Lot)	$10.00
Institutional (Per Sq. Ft.)	$0.14
Acreage (Per Acre)	$28.00

BROWARD COUNTY FLORIDA

APPENDIX C

FY 2027 Fire Non-Ad Valorem Assessment Rates

Residential (per unit)	$190
Commercial/Office (per sq ft)	$.30
Industrial/Warehouse (per sq ft)	$.039
Institutional (per sq ft)	$.14
Vacant Lot (per lot)	$10
Acreage (per acre)	$28