

RESOLUTION NO. 2025-132

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COCONUT CREEK, FLORIDA, RELATING TO THE FUNDING AND PROVISION OF FIRE RESCUE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF COCONUT CREEK, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT FOR FISCAL YEAR 2026; IMPOSING FIRE RESCUE PROTECTION SERVICES ASSESSMENT AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF COCONUT CREEK; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Coconut Creek, Florida, enacted Ordinance No. 2021-019 (the “Ordinance”), which authorized the imposition of an annual Fire Rescue Protection Services Assessment for fire rescue protection services, facilities, and programs against certain assessed property within the City; and

WHEREAS, the imposition of a Fire Rescue Protection Services Assessment for fire rescue protection services, facilities, or programs for each fiscal year is an equitable and efficient method of allocating and apportioning service costs among parcels of assessed property; and

WHEREAS, the City Commission initiated a fire rescue protection services, facilities, and programs assessment program within the City of Coconut Creek, using the uniform (tax bill) collection method for the fiscal year beginning October 1, 2021; and

WHEREAS, on August 26, 2021, the City Commission adopted the Ordinance, containing a brief and general description of the fire rescue protection services, facilities, and programs to be provided to assessed property; describing the method of apportioning the service cost to compute the Fire Rescue Protection Services Assessment for fire rescue protection services, facilities, and programs against specific properties; designating a rate of assessment; and directing preparation of the

Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance, for the public hearing held on September 15, 2025; and

WHEREAS, the City Commission of the City of Coconut Creek approves and accepts such Fire Rescue Protection Services Assessment.

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

Section 1: Ratification. That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this resolution. All exhibits attached hereto are incorporated herein and made a specific part of this resolution.

Section 2: Authority. That this resolution is adopted pursuant to City Ordinance No. 2021-019; Sections 166.021, 166.041, 197.3631, 197.3632, and 197.3635, Florida Statutes; and other applicable provisions of law.

Section 3: Definitions and Interpretation. That this resolution constitutes the final assessment resolution and annual rate resolution, as defined in the Ordinance.

Section 4: Fire Rescue Protection Assessment.

(A) That 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 fire rescue protection services, facilities, and programs described in the Fire Rescue Protection Services Assessment Ordinance, in the amount of the Fire Rescue Protection Services Assessment set forth in the Assessment Roll, a copy of which was present 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 City will be benefited by the City's provision of fire rescue protection services, facilities, and programs in an amount not less than the Fire Rescue Protection Services Assessment for such parcel, computed in the manner set forth in this resolution. Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, from the fire rescue protection services, facilities, and programs to be provided and a legislative determination that the Fire Rescue Protection Services Assessment is fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Fire Rescue Protection Assessment Ordinance.

(B) That the method for computing Fire Rescue Protection Services Assessment described in the Fire Rescue Protection Assessment Ordinance is hereby approved.

(C) That for the fiscal year beginning October 1, 2025, the fire rescue protection cost shall be allocated among all parcels of Assessed Property, based upon each parcel's classification as described by the Broward County Property Appraiser's Office. An annual rate of assessment (Exhibit A), representing a ten percent (10.00%) increase over the current year's rate, in addition to any unpaid or delinquent fees, charges, or partial year fire rescue protection services assessment due to the City for fire rescue protection services, is hereby approved. Fire Rescue Protection Assessment for fire rescue protection 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) That such Fire Rescue Protection Services Assessment 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) That the Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the uniform (tax bill) method of collection in the manner prescribed by the Ordinance.

Section 5: Confirmation of Fire Rescue Protection Assessment Ordinance.
That the Fire Rescue Protection Assessment Ordinance is hereby confirmed.

Section 6: Effect of Adoption of Resolution. That the adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Protection Services Assessment for fire rescue protection services, facilities, and programs) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Final Assessment Resolution.

Section 7: Severability. That if any clause, section, or other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or in application, it shall not affect the validity of the remaining portion or applications of this resolution.

Section 8: Effective Date. That this resolution shall be in full force and effect immediately upon its adoption.

Adopted this 15th day of September, 2025.



Attest:
Joseph J. Kavanagh, City Clerk

Jacqueline Railey
Jacqueline Railey, Mayor

Railey	<u>Aye</u>
Wasserman	<u>Aye</u>
Welch	<u>Aye</u>
Rydell	<u>Aye</u>
Brodie	<u>Aye</u>

Exhibit "A"

City of Coconut Creek
Fire Protection Services Assessment Rate

Category	Parcel Size in Sq. Feet	FY25	FY26
		Rate per Unit	
Single Family		302.96	333.26
Multi-Family		272.67	299.94
Mobile Homes		151.48	166.63
<hr/>			
Commercial/Office/Institutional		Rate per Parcel	
<	1,999	1,392.01	1,531.21
<	2,999	2,783.99	3,062.39
<	3,999	4,176.00	4,593.60
<	4,999	5,567.99	6,124.79
<	5,999	6,959.96	7,655.96
<	6,999	8,351.97	9,187.17
<	7,999	9,743.96	10,718.36
<	8,999	11,135.96	12,249.56
<	9,999	12,527.96	13,780.76
<	14,999	13,919.95	15,311.95
<	19,999	20,879.93	22,967.92
<	24,999	27,839.91	30,623.90
<	29,999	34,799.88	38,279.87
<	34,999	41,759.86	45,935.85
<	39,999	48,719.83	53,591.81
<	44,999	55,679.81	61,247.79
<	49,999	62,639.79	68,903.77
<	59,999	69,599.76	76,559.74
<	69,999	83,519.71	91,871.68
<	79,999	97,439.67	107,183.64
<	89,999	111,359.62	122,495.58
<	99,999	125,279.57	137,807.53
<	119,999	139,199.52	153,119.47
<	139,999	167,039.43	183,743.37
<	159,999	194,879.32	214,367.25
<	179,999	222,719.23	244,991.15
<	199,999	250,559.14	275,615.05
<	249,999	278,399.05	306,238.96
<	299,999	347,998.80	382,798.68
<	349,999	417,598.56	459,358.42
<	399,999	487,198.33	535,918.16
<	449,999	556,798.08	612,477.89
<	499,999	626,397.85	689,037.64
>	500,000	695,997.60	765,597.36

City of Coconut Creek
Fire Protection Services Assessment Rate

	Parcel Size in Sq. Feet	FY25	FY26
		Rate per Parcel	
Industrial/Warehouse			
<	1,999	142.32	156.55
<	2,999	284.66	313.13
<	3,999	426.98	469.68
<	4,999	569.31	626.24
<	5,999	711.65	782.82
<	6,999	853.98	939.38
<	7,999	996.30	1,095.93
<	8,999	1,138.63	1,252.49
<	9,999	1,280.95	1,409.05
<	14,999	1,423.27	1,565.60
<	19,999	2,134.93	2,348.42
<	24,999	2,846.56	3,131.22
<	29,999	3,558.20	3,914.02
<	34,999	4,269.84	4,696.82
<	39,999	4,981.49	5,479.64
<	44,999	5,693.13	6,262.44
<	49,999	6,404.76	7,045.24
<	59,999	7,116.41	7,828.05
<	69,999	8,539.69	9,393.66
<	79,999	9,962.96	10,959.26
<	89,999	11,386.26	12,524.89
<	99,999	12,809.53	14,090.48
<	119,999	14,232.80	15,656.08
<	139,999	17,079.37	18,787.31
<	159,999	19,925.94	21,918.53
<	179,999	22,772.50	25,049.75
<	199,999	25,619.05	28,180.96
<	249,999	28,465.63	31,312.19
<	299,999	35,582.03	39,140.23
<	349,999	42,698.42	46,968.26
<	399,999	49,814.85	54,796.34
<	449,999	56,931.24	62,624.36
<	499,999	64,047.64	70,452.40
>	500,000	71,164.05	78,280.46

Notes:

Commercial Rates applicable to DOR codes: 11-39

Industrial/Warehouse Rates applicable to DOR codes: 41-49

Other Institutional Rates applicable to DOR codes: 73-79

Religious Institutions Exempt applicable to DOR code: 71

Private Schools Exempt applicable to DOR code: 72