Special Town Commission Meeting
Jarvis Hall
4505 N. Ocean Drive,

Special Town Commission

Special Town Commission

Tuesday, July 26, 2022, 5:30 PM
Jarvis Hall
4505 N. Ocean Drive,

1. CALL TO ORDER, MAYOR CHRIS VINCENT

2. PLEDGE OF ALLEGIANCE

3. RESOLUTIONS

3.a. Resolution 2022-29 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN'S GEOGRAPHICAL BOUNDARIES, KNOWN AS FIRE PROTECTION ASSESSMENT AREA - TOWNWIDE; ESTABLISHING THE ESTIMATED RATES FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND PROVIDING FOR MAXIMUM RATES FOR FUTURE FISCAL YEARS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL FOR FIRE PROTECTION ASSESSMENT AREA - TOWNWIDE; AUTHORZING A PUBLIC HEARING AND DIRECTING THE PROVISON OF NOTICE THEREOF; PROVIDING FOR CONFLICT, SEVERABILITY, AND FOR AN EFFECTIVE DATE.

7-26-22 AM Fire Assessement.pdf
Ex. 1 Resolution 2022-29 Fire Assessment.pdf
Ex. 2 2022 Lauderdale by the Sea July Fire Recap.pdf

3.b. Resolution 2022-30 - A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2022/2023 FISCAL YEAR; PROVIDING FOR THE DATE, TIME, AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; DIRECTING THE TOWN CLERK TO FILE SAID RESOLUTION WITH THE PROPERTY APPRAISER OF BROWARD COUNTY; AND PROVIDING AN EFFECTIVE DATE.

7-26-22 AM Adopting Tentative Millage Rate.pdf
Ex. 1 Resolution 2022-30.pdf
Ex.2 DR-420 Certification of Taxable Value.pdf
Ex. 3 DR-420MM-P Maximum Millage Levy Calculation.pdf

4. ADJOURNMENT

THE TOWN OF LAUDERDALE-BY-THE-SEA WILL FURNISH APPROPRIATE AUXILIARY AIDS AND SERVICES NECESSARY TO AFFORD INDIVIDUALS AN EQUAL OPPORTUNITY TO PARTICIPATE IN MEETINGS OF THE TOWN COMMISSION. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT THE TOWN CLERK NO LATER THAN TWO (2) DAYS PRIOR TO THE MEETING AT (954) 640-4200 FOR ASSISTANCE.

IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE TOWN COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, HE/SHE WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSES MAY NEED TO ENSURE THAT A VERBATIM RECORDING OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

PROCEDURES FOR PUBLIC COMMENTS:
Public Comments may address issues that are not on this meeting's agenda, but should relate to the business of the Town,

and should not contain personal attacks. If your comment requires follow up, the Town Manager will have a staff person respond to your concerns, and will advise us of the outcome.

The Town Clerk will read off the names of those who have signed up to speak. When your name is called, please come to the podium, state your name for the record, and indicate whether you are a Town resident. Do not state your address. You have up to three minutes to make your comments, but there is no requirement to use the entire time. If you wish to address a particular Commissioner or member of Town Administration, please do so by use of their title.

If you wish to approach the Commission dais to hand out a document or for some other reason, please request permission and state your reason for doing so. All documents to be provided to the Commission should be handed to the Town Clerk for distribution.

These procedures have been developed to assure that the Town Commission meeting time is efficiently used, and that meetings are conducted in a polite and respectful manner. More information on the decorum rules for Town Commission meetings is available in Section 2-23 of the Town Code of Ordinances.

INVOCATION:

The Invocation before each Town Commission meeting is a voluntary service of a private citizen, offered to serve the spiritual needs of the members of the Town Commission and solemnize the meeting. It is not intended to be an opportunity to advance or disparage one faith or belief over another. The views expressed in the Invocation have not been previously reviewed by the Town and do not necessarily represent the beliefs of any Town employee or official. No person is required to be present at or participate in the Invocation, and the decision whether to be present or participate in the Invocation will not affect any person's right to actively participate in the official business of the Town or obtain any benefit from the Town. The Town's written Invocation policy is available on its website, and upon written request to the Town Clerk.

Agenda Item No: 3.a

Town Commission Agenda Item Report

Meeting Date: July 26, 2022
Submitted By: Lucila Lang, Director of Finance & Budget
Submitting Department: Administration
Item Type: Resolutions
Agenda Section: RESOLUTIONS

Subject Title: Resolution 2022-29 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN'S GEOGRAPHICAL BOUNDARIES, KNOWN AS FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE; ESTABLISHING THE ESTIMATED RATES FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 **AND PROVIDING FOR MAXIMUM RATES FOR FUTURE FISCAL YEARS**; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL FOR FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE; AUTHORZING A PUBLIC HEARING AND DIRECTING THE PROVISON OF NOTICE THEREOF; PROVIDING FOR CONFLICT, SEVERABILITY, AND FOR AN EFFECTIVE DATE.

Explanation: The Town of Lauderdale-By-The-Sea has maintained its fire assessment fees constant for the last six years, with these being one of the lowest in Broward County. There have been no increases or changes to the rates since 2017 when the results of the 2016 study were adopted.

Since the Town’s last analysis had been conducted in 2016, the Town retained Matrix Consulting Group to conduct a Fire Services Fee Assessment Analysis. They reviewed VFD and Town fire expenses to ensure all expenses contracted and those incurred on behalf of the Town were all incorporated, as well as any cost adjustments. Matrix provided the Town with 2 options:

- Option 1: Baseline-represents current services and budget with revenues and offsets.

- Option 2: Baseline + Public Safety Building-represents current services, budgets, revenues and offsets; with the inclusion of funding for a new Public Safety Building;
    - Public Safety Building-Total cost is approximately $10 million
    - 50% of the building is Fire Occupied (VFD cost) is approximately $5 million
    - Annual Life Cycle of buildings is 50 years = $5 million/50 years = $100,000 annually.

- This option would increase the total cost to be recovered by $100,000 annually to set aside for funding the VFD component of the Public Safety Building.

Administration is recommending that the Commission adopt Option 2 which would increase the residential-per dwelling unit to $147.37 (increase of $17.52/13%) and increase the commercial-per square foot rate to $0.23 (an increase of $0.02/10%). This would account for an additional $100,000 annually that would be set aside to help fund the acquisition and replacement for the Public Safety Building. If the Commission decides not to build a public safety building, the additional funds would be available to make necessary improvements to the existing space.

The total estimated fire protection assessment revenue for FY23 is $1,199,955.99; however, the Town budgets only 95% of that amount for expenditure, or $1,139,958.19

Recommendation: Adopt Resolution 2022-29 establishing the estimated rates for fire protective services at $147.37 per residential unit and $0.23 per square foot of non-residential property for FY23.

Attachments: Ex. 1 Resolution 2022-29
Ex. 2 LBTS July 2022 Recap

RESOLUTION 2022-29

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN'S GEOGRAPHICAL BOUNDARIES, KNOWN AS FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE; ESTABLISHING THE ESTIMATED RATES FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND PROVIDING FOR MAXIMUM RATES FOR FUTURE FISCAL YEARS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL FOR FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICT, SEVERABILITY, AND FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission adopted Ordinance 2001-477 to provide for the home rule authority of the Town to levy special assessments to fund Fire Protection Services; and

WHEREAS, fire protection assessments have been authorized by the Town Commission in Ordinances 452 and 477, as partially codified in Chapter 8, Article VI of the Town's Code of Ordinances, and Ordinance No. 2004-11 (collectively, the "Ordinance"), which created a single, Townwide Special Assessment Area, and provided for the Town to levy fire protection assessments through one special assessment throughout the geographical boundaries of the Town; and

WHEREAS, in 2004, Government Services Group ("GSG") prepared an Assessment Program Memorandum (hereinafter the "2004 Assessment Memorandum"), which provided a comprehensive study of the Town's fire assessment methodology, and established the Town's fire protection special assessment methodology charging residential uses on a per unit basis and non-residential uses based on eight rate categories of square footage ranges (the “2004 Methodology”); and

WHEREAS, in 2007 and 2009 Burton and Associates provided a Fire Service Assessment Study, dated July 31, 2007 and July 20, 2009, respectively, to the Town Commission, which developed the assessment rate structures for the fiscal year beginning October 1, 2007 and October 1, 2009, respectively, utilizing the 2004 Methodology; and

WHEREAS, the Town Commission evaluated the 2004 Methodology, and directed staff to calculate the allocation of fire protection costs by basing the non-residential fire assessment rate on the actual square footage of each non-residential use rather than on the eight categories of square footage ranges of non-residential uses; and

WHEREAS, by adoption of Resolution 2013-28, the Town Commission adopted the methodology for setting the fire assessment rates for non-residential uses based on the actual square footage of the non-residential use; and

WHEREAS, in 2016, GSG prepared an Assessment Program Memorandum which considered the adequacy of the Town’s fire apportionment methodology, the allocation of costs between residential and non-residential uses, current operating expenses, and projected capital spending over the next five years, and provided recommendations for rates; and

WHEREAS, in 2022, Matrix Consulting Group conducted a Fire Services Fee Assessment Analysis, dated July 2022 (hereinafter the “2022 Report”), which considered the adequacy of the Town’s fire apportionment methodology, the allocation of costs between residential and non-residential uses, current operating expenses, and projected capital spending, and provided two options for rates, together with a recommendation to increase such rates based on the increase in budgeted costs to provide for increases in such rates to occur until the next rate study is prepared for the Town ; and

WHEREAS, the first option provided in the 2022 Report, calculates the rates based upon expenses set forth in the current budget, and the second option set forth in the 2022 Report includes the allocable cost related to the new public safety building in addition to the current budgeted expenses; and

WHEREAS, the Town Commission hereby accepts and applies the second option set forth in the 2022 Report and as provided herein and establishes the preliminary assessments to be levied during the fiscal year beginning October 1, 2022, and provides for a maximum rate for both residential and non-residential properties to allow for increases in budgeted costs for future years, which will be confirmed and finalized at the public hearing established herein.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, THAT:

Section 1. **Recitals.** The foregoing "Whereas" clauses are hereby ratified and confirmed by the Town Commission, and incorporated herein.

Section 2. **Authority**. This Resolution is adopted pursuant to the provisions of the Ordinance, Sections 166.021 and 166.041, Florida Statutes, Resolution 2004-15, as amended by Resolution 2013-28 (collectively, the "Initial Assessment Resolution"), and other applicable provisions of law.

Section 3. **Purpose and Definitions.** This Resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance, which initiates the annual process for updating the Assessment Roll and directs the re-imposition of a Fire Protection Special Assessment for the fiscal year beginning October 1, 2022. This Resolution provides the procedures and standards for the imposition of a Fire Protection Special Assessment within the geographical boundaries of the Town, defined in the Ordinance as Fire Protection Assessment Area – Townwide. All capitalized words and terms shall have the meanings set forth in the Ordinance and the Initial Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

<u>Section 4</u>. **<u>Area to be Assessed for Fire Protection Services.</u>** This Preliminary Assessment Resolution is directed toward the levy and collection of a Fire Protection Special Assessment within the area defined in the Ordinance as Fire Protection Special Assessment Area – Townwide, as legally described therein and in the Initial Assessment Resolution.

<u>Section 5.</u> **<u>Provision and Funding of Fire Protection Services.</u>**

(A) Upon the imposition of Fire Protection Assessments for the fire protection services, facilities, or programs against Assessed Property located within Fire Protection Special Assessment Area – Townwide, the Town shall provide fire protection services to such Assessed Property through a contract with the Lauderdale-By-The-Sea Volunteer Fire Department, which assumed the duties of the fire protection services through an Agreement, dated September 26, 2016, as amended, with the Town. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available Town revenues other than Fire Protection Assessment proceeds. No Emergency Medical Services ("EMS") costs shall be funded by the Fire Protection Assessment proceeds.

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

Section 6. **Imposition and Computation of Fire Protection Assessments**. Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories on an annual basis pursuant to the procedures set forth in the Ordinance. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Assessment Resolution. The various property use categories are listed in Appendix "A".

Section 7. **Legislative Determinations of Special Benefit and Fair Apportionment.** It is hereby ascertained and declared that the Fire Protection Assessed Costs provide a special benefit to the Assessed Property based upon the legislative determinations of special benefit, as well as the authority for the Town to levy the special assessment, ascertained and declared within the Ordinance and the Initial Assessment Resolution, which are hereby ratified and confirmed, and incorporated herein.

Section 8. **Cost Apportionment Methodology.** The Cost Apportionment as explained in the Initial Assessment Resolution is affirmed and incorporated herein by reference.

Section 9. **Parcel Apportionment Methodology.**

(A) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix

"C", which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Preliminary Assessment Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix "C" is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 10 of this Preliminary Assessment Resolution.

Section 10. Establishment of Fire Protection Assessed Costs; Establishment of Preliminary Fire Protection Assessments.

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited parcels within Fire Protection Special Assessment Area – Townwide pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2022, is the amount established in the Estimated Fire Protection Assessment Rate Schedule, attached hereto as Appendix "B." In order to provide for increases in costs in future Fiscal Years a Maximum Rate is the amount established in the Estimated Fire Protection Assessment Rate Schedule, attached hereto as Appendix "B." The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Protection Assessed Costs and the Maximum Rates for any future Fiscal Year. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs, and all costs of EMS, shall be funded from available Town revenue other than Fire Protection Assessment proceeds. No EMS costs shall be funded through Fire Protection Assessment proceeds.

(B) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection

Assessed Costs determined to be assessed in Fire Protection Assessment Area – Townwide in the Fiscal Year commencing October 1, 2022.

(C) The estimated Fire Protection Assessments established in this Preliminary Assessment Resolution shall be the estimated assessment rates applied in the preparation of the Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2022, as provided in Section 11 of this Preliminary Assessment Resolution.

Section 11. Assessment Roll.

(A) The Town Manager, or designee, is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2022, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Assessment Roll shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Assessment Resolution. A copy of this Preliminary Assessment Resolution, the Ordinance, and documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the Town Clerk and open to public inspection. The foregoing shall not be construed to require that a preliminary Assessment Roll be in printed form if the amount of the Fire Protection 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 Assessments for fire protection services as set forth in this Preliminary Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection

Assessed Cost among parcels of Assessed Property located within Fire Protection Assessment Area – Townwide, and ensures that no property is assessed an amount greater than the benefit it receives from Fire Services provided by the Town.

Section 12. **Authorization of Public Hearing.** There is hereby established a public hearing to be held at 5:30 p.m., on September 14, 2022, in Town Commission Chambers, 4505 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308, at which time the Town Commission will receive and consider any comments from the public and affected property owners on the Fire Protection Assessments within Fire Protection Assessment Area – Townwide, and consider imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

Section 13. **Notice by Publication.** The Town Clerk shall publish a notice of the public hearing authorized by Section 12 hereof, in the manner and time provided within the Ordinance. The notice shall be published no later than August 25, 2022, in substantially the form attached hereto as Appendix "D".

Section 14. **Notice by Mail.** The Town Clerk 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 Fire Protection Assessment Area – Townwide within the Town in a manner consistent with the requirements of the Ordinance.

Section 15. **Proof of Notice.** The Town Manager, or his or her designee, may provide proof of such notice by affidavit, if any is required pursuant to the Ordinance or Resolution.

Section 16. **Application of Assessment Proceeds.** Proceeds derived by the Town from the Fire Protection Assessments will be utilized for the provision of fire protection services, facilities, and programs. No proceeds shall be used to fund EMS.

Section 17. **Partial Year Assessment.** Partial Year Assessments are hereby imposed upon all property for which a certificate of occupancy is issued, as authorized by and provided in the Ordinance.

Section 18. **Conflict**. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 19. **Severability**. 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 20. **Effective Date**. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 26th day of July, 2022.

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MAYOR CHRIS VINCENT

ATTEST

____
Katrina Adler, Town Clerk

APPROVED AS TO FORM:

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Susan L. Trevarthen, Town Attorney

APPENDIX A

FIXED PROPERTY USE CODES

Fixed Property Use Code	Description	Category
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	COMMERCIAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE, MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
186	MOVIE STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL

Fixed Property Use Code	Description	Category
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
256	DAY CARE-IN RESIDENCE-UNLICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	COMMERCIAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	MULTI-FAMILY
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	MULTI-FAMILY
449	HOTELS, MOTELS, INNS, LODGES	HOTEL/MOTEL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
460	DORMITORIES OTHER	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	MULTI-FAMILY
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL

Fixed Property Use Code	Description	Category
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	AGRICULTURAL
659	LIVESTOCK PRODUCTION	AGRICULTURAL
669	FOREST, TIMBERLAND	AGRICULTURAL
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
816	GRAIN ELEVATORS, SILO	AGRICULTURAL
819	LIVESTOCK, POULTRY STORAGE	AGRICULTURAL
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
849	OUTSIDE STORAGE TANK	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
922	TUNNEL	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	RESIDENTIAL
936	VACANT LOT	VACANT
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
940	WATER AREAS, OTHER	NON-SPECIFIC

Fixed Property Use Code	Description	Category
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
982	OIL, GAS FIELD	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

APPENDIX B

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE IN FIRE PROTECTION ASSESSMENT AREA - TOWNWIDE

SECTION B-1. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS IN FIRE PROTECTION ASSESSMENT AREA - TOWNWIDE. The estimated Fire Protection Assessed Costs to be assessed within Fire Protection Assessment Area – Townwide for the Fiscal Year commencing October 1, 2022 is approximately $1,199,955.99, which includes $100,000 for the Public Safety Building cost allocated to fire.

SECTION B-2. ESTIMATED FIRE PROTECTION ASSESSMENTS. The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels within Fire Protection Assessment Area – Townwide pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for fire protection services in Fire Protection Assessment Area – Townwide for the Fiscal Year commencing October 1, 2022, including a Maximum Rate for future Fiscal Years are hereby established as follows:

CATEGORY	RATE/UNIT	MAXIMUM RATE/UNIT
RESIDENTIAL	$147.37 per residential unit	$154.74 per residential unit
NON-RESIDENTIAL	$0.22 per bldg. square foot	$0.231 per bldg. square foot

APPENDIX C

PARCEL APPORTIONMENT METHODOLOGY

The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the tax parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

SECTION C-1. RESIDENTIAL PROPERTY. Calls to single-family residential, mobile home, and multi-family parcels were aggregated into one "residential" category. The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the demand Percentage attributable to Residential Property by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the Town, and then multiplying such quotient by the number of dwelling Units located on such Tax Parcel. The sum of the Fire Assessment so assigned to Residential parcels is the Fire Service Assessment revenue that will be received from said parcels.

SECTION C-2 NON-RESIDENTIAL PROPERTY. The Fire Protection Assessments for each Building of Non-Residential Property shall be computed as follows:

> The Fire Protection Assessments for each Building of Non-Residential Property shall be computed by multiplying the building square footage as reflected in the Property Appraiser's Office by the fire assessment rate established by the Town Commission.

SECTION C-3. MIXED USE PROPERTY. The Fire Protection Assessments for each Tax Parcel classified in two or more Property Use categories shall be the sum of the Fire Protection Assessments computed for each Property Use category.

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 25, 2022.

[FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE]

NOTICE OF HEARING TO IMPOSE AND

PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Town Commission of the TOWN OF LAUDERDALE-BY-THE-SEA will conduct a public hearing to consider imposing fire protection special assessments for the provision of fire protection services within the geographical boundaries of the Town of Lauderdale-By-The-Sea, legally referred to as "Fire Protection Assessment Area – Townwide."

The hearing will be held at 6:00 p.m. on September 14, 2022, in the Town Commission Chambers, 4505 Ocean Drive, Lauderdale-By-The-Sea, Florida 33308, Florida, 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 Town Commission within 20 days of this notice. If a person decides to appeal any decision made by the Town 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 Town Clerk's office at (954) 640-4200 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 protection assessment schedule.

CATEGORY	RATE	MAXIMUM RATE
RESIDENTIAL	$147.37 per unit	$154.74 per residential unit
NON-RESIDENTIAL	$0.22 per bldg. square foot	$0.231 per bldg. square foot

Copies of the Fire Protection Assessment Ordinance, Preliminary Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Town Clerk's office, Town Hall, located at 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida 33308.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2022, 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 Town Clerk at (954) 640-4200, Monday through Friday between 9:00 a.m. and 4:00 p.m.

TOWN CLERK OF LAUDERDALE-BY-THE-SEA

Type	Class	Rate	# of Parcels	Tax Base	Taxes	# of Ex Parcels	Ex Base	Total	Total Base
R	RESIDENTIAL	$ 129.85	6,024	6,788	881,421.80	0	0	6,024	6,788
L	VACANT LOTS	$ -	0	0	0	84	84	84	84
C	COMMERCIAL	$ 0.21	109	791,952	166,309.92	0	0	109	791,952
Y	MISCELLANEOUS EXEMPT	$ -	0	0	0	3	46,141	3	46,141
V	COMMON AREAS		0	0	0	43	43	43	43
S	SPEC./COMB.		16	94,223	17,459.47	0	0	16	94,223
X	GOVERNMENTAL		0	0	0	38	29,354	38	29,354
	TOTALS		6,149	892,963	$ 1,065,191.19	168	75,622	6,317	968,585

Agenda Item No: 3.b

Town Commission Agenda Item Report

Meeting Date: July 28, 2022
Submitted By: Lucila Lang, Director of Finance & Budget
Submitting Department: Finance
Item Type: Resolutions
Agenda Section: RESOLUTIONS

Subject Title: Resolution 2022-30 - A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2022/2023 FISCAL YEAR; PROVIDING FOR THE DATE, TIME, AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; DIRECTING THE TOWN CLERK TO FILE SAID RESOLUTION WITH THE PROPERTY APPRAISER OF BROWARD COUNTY; AND PROVIDING AN EFFECTIVE DATE.

Explanation: Resolution 2022-30 **(Exhibit 1)** establishes a proposed millage rate for the fiscal year beginning October 1, 2022, and announces the date, time, and place of the first Public Budget Hearing to consider the proposed millage rate and proposed budget. (Not to conflict with Broward County hearings on September 8th and 20th or the School Board District hearing on September 13th).

In determining the Administration's request for the millage rate this year, we reviewed the current budget, the proposed budget requests for FY23 and, for comparison purposes, also reviewed the current total millage rates of our neighboring communities. The table below identifies the millage rates for the three lowest municipalities in the County as well as our neighbors and two other the communities that are of similar size to LBTS. Weston Hospital District, both north and south are lower than the town, but not included in the comparison as they are not administered in an equivalent manner.

Municipality	2022 Millage	Debt Service	FY22 Total	FY23 Proposed Millage
LBTS	**3.3923**	**- 0 -**	**3.3923**	**3.5000**
Hillsboro Beach	3.5000	- 0 -	3.5000	3.5000
Lighthouse Point	3.5893	.5212	4.1105	3.7971
Wilton Manors	5.8360	.2419	6.0779	5.8360
Pompano Beach	5.1875	.7041	5.8916	5.2705
Southwest Ranches	4.2500	- 0 -	4.2500	Not published

At 3.3923, Lauderdale-By-The-Sea has the lowest municipal millage rate in the County. We are also one of the few communities that do not have any debt service. While keeping the taxes

low, it is equally important that the Town can continue to provide the excellent service that our residents and visitors have come to expect and that we are able to fund the improvement projects that are necessary to ensure that the future generations will continue to enjoy the Town at the same level of service.

Over the past several years, the Town has balanced its budget by relying on reserves that have been built over the years when the budgeted expenditures were less than the Town's revenues. With the Commission's practice to maintain a low millage rate, the reserve rate of growth has diminished. To accommodate the lower millage rate, the Town has decreased our general fund expenditures and postponed some maintenance projects until the following years.

While we continue to operate with a comfortable amount of funds and can fully fund our emergency reserve, as well as the town's day to day operating expenses and have a small amount of revenue remaining as reserve, we cannot continue to rely on the reserve account to balance our budget. In addition, the unprecedented inflation over the past year has significantly increased operating costs and the consistently low unemployment rate has made it challenging to hire and retain employees at current salary rates. These are factors that need to be addressed in our upcoming budgets to remain competitive and to meet operational needs.

Finally, the assessed values of our properties have increased significantly over the past several years which has led to a comfortable increase in our property tax revenue. These increases have allowed the Town to keep our millage rate low. Unfortunately, this has not put the Town in a position to absorb any downturns that may occur with the nation's uncertain economic forecast.

For these reasons, the Town Administration is recommending the following for the FY23 budget:

- Increasing the millage rate to 3.5000 for the 2022-2023 Fiscal Year.

- Scheduling the first Public Budget Hearing to consider the proposed millage and proposed budget for Wednesday, September 14, 2022, at 5:30 p.m., at Jarvis Hall, 4505 N. Ocean Drive, Lauderdale-By-The-Sea, FL 33308.

The DR-420 Certification of Taxable Value **(Exhibit 2)** and the DR-420MM-P Maximum Millage Levy Calculation **(Exhibit 3)** are provided for your reference.

The action taken tonight is to set a <u>proposed millage rate</u> that will be included in the TRIM notices that are delivered to all property owners. This vote is the maximum rate that the Commission can consider when adopting the final budget and final millage rate on September 28th. At the final budget hearing, the final millage rate cannot exceed the rate that is set tonight, but it can be lowered.

Recommendation:

1. Adopt Resolution 2022-30 establishing the proposed Millage Rate at 3.5000 and announcing the date and time of the first public hearing on the proposed millage rate and recommended budget for Wednesday, September 14, 2022, at 5:30 p.m. at Jarvis Hall, 4501 N. Ocean Drive, Lauderdale-By-The-Sea, FL 33308.

2. Schedule the second public hearing to adopt the final millage and final budget for Wednesday, September 28, 2022, at 5:30 p.m., at Jarvis Hall, 4505 N. Ocean Drive, Lauderdale-By-The-Sea, FL 33308.

Attachments: Ex. 1 Resolution 2022-30
Ex. 2 DR-420 Certification of Taxable Value
Ex. 3 DR-420MMP Maximum Millage Levy Calculation

RESOLUTION 2022-30

A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2022/2023 FISCAL YEAR; PROVIDING FOR THE DATE, TIME, AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; DIRECTING THE TOWN CLERK TO FILE SAID RESOLUTION WITH THE PROPERTY APPRAISER OF BROWARD COUNTY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Determination of Millage, sets forth the procedures that must be followed in establishing a millage rate and adopting an annual budget; and

WHEREAS, the Broward County Property Appraiser has certified the taxable value of property within the Town of Lauderdale-By-The-Sea, as required by Sections 200.065(1) and 193.023, Florida Statutes; and

WHEREAS, pursuant to Section 200.065(2)(b), the Town is required to establish its proposed millage rate and the date, time and place that the public hearing will be held to consider the proposed millage rate and tentative budget.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA:

Section 1. Each "WHEREAS" clause set forth is true and correct and herein incorporated by this reference.

Section 2. The Town Commission hereby establishes as the proposed millage rate for the 2022/2023 Fiscal Year: 3.500, which is $3.50 per $1,000.00 of assessed property value.

Section 3. The Town Commission hereby establishes the date for a public hearing on the tentative budget and proposed millage rate to be held as September 14, 2022, at 5:30 p.m. at Jarvis Hall, 4505 N. Ocean Drive, Lauderdale-By-The-Sea, FL 33308. In the event that the Board of County Commissioners of Broward County, Florida or the School Board of Broward County schedules any County or School Board Budget Hearing on a date set for a Town Budget Hearing, the Town Manager is authorized to change the date of the Town Budget Hearing.

Section. 4. The Town Clerk is directed to send the original Certification of Taxable Value and a certified copy of this Resolution to the Property Appraiser on or before August 4, 2022.

Section 5. This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED this ______ day of July, 2022.

____
Mayor Chris Vincent

Attest: APPROVED AS TO FORM:

______________________________ ______________________________
Katrina Adler, Town Clerk, CMC Susan Trevarthen, Town Attorney

(CORPORATE SEAL)

FLORIDA Department of Revenue

Reset Form | Print Form

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2022	County : BROWARD
Principal Authority : TOWN OF LAUDERDALE-BY-THE-SEA	Taxing Authority : TOWN OF LAUDERDALE-BY-THE-SEA

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$	3,018,382,220	(1)
2.	Current year taxable value of personal property for operating purposes	$	23,105,428	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$	0	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$	3,041,487,648	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$	132,780	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$	3,041,354,868	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$	2,780,377,130	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES ☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES ☑ NO	Number 0	(9)

Property Appraiser Certification — I certify the taxable values above are correct to the best of my knowledge.

SIGN HERE	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/30/2022 9:03 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	3.3923	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	9,431,873	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	0	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	9,431,873	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	0	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	3,041,354,868	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	3.1012	per $1000	(16)
17.	Current year proposed operating millage rate	3.5000	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	10,645,207	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 9,431,873	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	3.1012 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 9,432,261	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 10,645,207	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	3.5000 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	12.86 %	(27)

First public budget hearing	Date : 9/14/2022	Time : 5:30 PM EST	Place : Jarvis Hall, 4505 N. Ocean Drive, Lauderdale-By-The-Sea, FL 33308

SIGN HERE

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
Signature of Chief Administrative Officer :		Date :
Title : Linda Connors, Interim Town Manager	Contact Name and Contact Title : Lucila Lang, Director of Finance and Budget,	
Mailing Address : 4501 NORTH OCEAN DRIVE	Physical Address : 4501 NORTH OCEAN DRIVE	
City, State, Zip : LAUDERDALE-BY-THE-SEA, FLORIDA 33308	Phone Number : 9546404200	Fax Number : 9546404236

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

FLORIDA Department of Revenue

Reset Form | Print Form

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
For municipal governments, counties, and special districts

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: **2022**	County: BROWARD
Principal Authority : TOWN OF LAUDERDALE-BY-THE-SEA	Taxing Authority: TOWN OF LAUDERDALE-BY-THE-SEA

1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☑ No	(1)

IF YES, STOP *STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.*

2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	3.1012	per $1,000	(2)
3.	Prior year maximum millage rate with a majority vote from *2021* Form DR-420MM, Line 13	4.8712	per $1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	3.3923	per $1,000	(4)

If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.

Adjust rolled-back rate based on prior year majority-vote maximum millage rate

5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	$	2,780,377,130	(5)
6.	Prior year maximum ad valorem proceeds with majority vote *(Line 3 multiplied by Line 5 divided by 1,000)*	$	13,543,773	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	$	0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote *(Line 6 minus Line 7)*	$	13,543,773	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	$	3,041,354,868	(9)
10.	Adjusted current year rolled-back rate *(Line 8 divided by Line 9, multiplied by 1,000)*	4.4532	per $1,000	(10)

Calculate maximum millage levy

11.	Rolled-back rate to be used for maximum millage levy calculation *(Enter Line 10 if adjusted or else enter Line 2)*	4.4532	per $1,000	(11)
12.	Adjustment for change in per capita Florida personal income *(See Line 12 Instructions)*		**1.0613**	(12)
13.	Majority vote maximum millage rate allowed *(Line 11 multiplied by Line 12)*	4.7262	per $1,000	(13)
14.	Two-thirds vote maximum millage rate allowed *(Multiply Line 13 by 1.10)*	5.1988	per $1,000	(14)
15.	Current year proposed millage rate	3.5000	per $1,000	(15)
16.	**Minimum vote required to levy proposed millage:** (Check one)			(16)

☑ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☐ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. ***Enter Line 15 on Line 17.***

☐ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the proposed rate. ***Enter Line 15 on Line 17.***

17.	The selection on Line 16 allows a maximum millage rate of *(Enter rate indicated by choice on Line 16)*	4.7262	per $1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	$	3,041,487,648	(18)

Continued on page 2

Taxing Authority :
TOWN OF LAUDERDALE-BY-THE-SEA

19.	Current year proposed taxes *(Line 15 multiplied by Line 18, divided by 1,000)*	$ 10,645,207	(19)
20.	Total taxes levied at the maximum millage rate *(Line 17 multiplied by Line 18, divided by 1,000)*	$ 14,374,679	(20)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP ***STOP HERE. SIGN AND SUBMIT.***

21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. *(The sum of all Lines 19 from each district's Form DR-420MM-P)*	$ 0	(21)
22.	Total current year proposed taxes *(Line 19 plus Line 21)*	$ 10,645,207	(22)

Total Maximum Taxes

23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 20 from each district's Form DR-420MM-P)*	$ 0	(23)
24.	Total taxes at maximum millage rate *(Line 20 plus Line 23)*	$ 14,374,679	(24)

Total Maximum Versus Total Taxes Levied

25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☑ YES ☐ NO	(25)

S I G N H E R E

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer :	Date :
Title : Linda Connors, Interim Town Manager	Contact Name and Contact Title : Lucila Lang, Director of Finance and Budget,
Mailing Address : 4501 NORTH OCEAN DRIVE	Physical Address : 4501 NORTH OCEAN DRIVE
City, State, Zip : LAUDERDALE-BY-THE-SEA, FLORIDA 33308	Phone Number : 9546404200 Fax Number : 9546404236

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

Instructions on page 3

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2022 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2021 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2021 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

All TRIM forms for taxing authorities are available on our website at
http://floridarevenue.com/property/Pages/Forms.aspx