

WCD RESOLUTION NO. 20-09-03

A RESOLUTION OF THE NORTH LAUDERDALE WATER CONTROL DISTRICT, RELATING TO THE PROVISION OF WATER CONTROL AND DRAINAGE SERVICES, FACILITIES AND PROGRAMS (THE "WATER MANAGEMENT SYSTEM") WITHIN THE GEOGRAPHICAL BOUNDARIES OF THE DISTRICT; ESTABLISHING THE ASSESSMENT RATE OF \$100.00 FOR WATER MANAGEMENT SYSTEM ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; APPROVING, CONFIRMING AND ADOPTING THE ASSESSMENT ROLL; APPROVING THE DISTRICT BUDGET FOR FISCAL YEAR 2020-2021 TO BE ADOPTED AS PART OF THE CITY'S BUDGET BY THE CITY COMMISSION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on June 30, 2020, the Board of Supervisors of the North Lauderdale Water Control District (the "Board") approved Resolution 20-06-02 (the Preliminary Resolution"), which adopted the Preliminary Assessment Roll, provided for or referenced the findings of special benefit and fair apportionment, and set forth or referenced the methodology used to apportion the Water Management System Assessed Costs; and

WHEREAS, the North Lauderdale Water Control District (the "District") has held a public hearing on September 14, 2020, to adopt the non-ad valorem special assessment roll for funding a portion of the Water Management System Costs for the provision of water control and drainage services, facilities, and programs within the DISTRICT; and

WHEREAS, the District has provided proper notice of the hearing, through U.S. mail using the annual TRIM Notices, and publication in a newspaper generally circulated within Broward County, Florida, to each person owning property subject to the non-ad valorem special assessment; and

WHEREAS, affected property owners have had the right to file written objections to the non-ad valorem special assessment, and to appear at the public hearing; and

WHEREAS, the District has received the written objections, heard testimony from all interested persons, and considered all objections relating to the non-ad valorem special assessment; and

WHEREAS, the District has equalized or adjusted the non-ad valorem special assessment as dictated by fairness and right; and,

WHEREAS, the 2020-2021 budget estimates for the expenditures of the District including all of its departments, divisions, funds, and offices, have been prepared and submitted to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE DISTRICT:

SECTION 1. RECITALS. The aforementioned WHEREAS clauses are hereby ratified and confirmed as true and correct, and incorporated herein.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 2005-316, House Bill 1875 (adopted in 1997), House Bill 1043 (adopted in 2007) (collectively known hereafter as "SPECIAL ACTS"), Chapters 189 and 298, Florida Statutes, and other applicable provisions of law.

SECTION 3. PURPOSE AND DEFINITIONS. This Resolution constitutes the Assessment Resolution which imposes the annual special assessments, as authorized in the SPECIAL ACTS and Chapter 189, Florida Statutes; adopts and approves the Assessment Roll; directs the re-imposition of Water Management System Assessments for the Fiscal Year beginning October 1, 2020, and approves the budget for Fiscal Year 2020-21. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the SPECIAL ACTS, and Chapters 189 and 197, Florida Statutes. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 4. PUBLIC PURPOSE. It is necessary, serves a public purpose consistent with the purposes of the District, and is in the best interests of the District to levy the non-ad valorem special assessment to fund a portion of the District's Water Management System Costs for the provision of water control and drainage services, facilities, and programs.

SECTION 5. LEVY OF ASSESSMENT. The North Lauderdale Water Control District shall levy the non-ad valorem special assessment to fund a portion of the Water Management System Costs for the provision of water control and drainage services, facilities, and programs.

SECTION 6. APPROVAL OF METHOD OF COMPUTING ASSESSMENT. The method for computing the Water Management System Special Assessment provided for or referenced within the Preliminary Resolution is hereby approved, as supplemented and modified herein.

SECTION 7. FINDINGS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The findings set forth or referenced within the Preliminary Resolution as to special benefit to Assessed Properties, and the fairness and reasonableness of the methodology for the Assessment, are hereby confirmed and ratified, and fully incorporated herein.

SECTION 8. ASSESSMENT AMOUNT. The Water Management System Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment shall be \$1,279,000. The Assessable Unit Apportionment for the Fiscal Year commencing October 1, 2020, is \$100.00 per unit. The approval of the Estimated Water Management System Rate Schedule by the adoption of this Final Assessment Resolution determines the amount of the Water Management System Assessed Costs. The remainder of the Fiscal Year budget for water control and drainage services, facilities, and programs shall be funded from available DISTRICT revenue other than Water Management System Assessment proceeds.

SECTION 9. LEVY AND IMPOSITION OF SPECIAL ASSESSMENT. The above rates are hereby approved, and the Water Management System Assessments set forth herein are hereby levied and imposed on all assessed parcels of Assessed Property described in the Assessment Roll. Interim Water Management System 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.

SECTION 10. CONFIRMATION OF ASSESSMENT ROLL / LIENS. The Assessment Roll shall be filed with the District's Clerk, through the Office of the City Clerk of the City of North Lauderdale, and such assessments shall stand confirmed. All Water Management System Assessments shall constitute legal, valid, and binding first liens, unless otherwise provided by law, upon property against which such assessments are made until paid.

SECTION 11. CERTIFICATION OF ASSESSMENT ROLL. The Assessment Roll, as adopted and approved herein, shall be certified by the Assessment Coordinator and delivered to the Broward County Finance and Administrative Services Department, which pursuant to the Broward County Charter performs all functions and duties of the office of tax collector.

SECTION 12. FINAL ADJUDICATION OF ISSUES. The adoption of this Resolution shall be the final adjudication of any and all issues relating to the District's Water Management System Special Assessment (including, but not limited to, the determinations of special benefit, the methods of apportionment and the assessment rates) unless proper steps are initiated in a court of competent jurisdiction within twenty (20) days of the adoption of this Assessment Resolution.

SECTION 13. APPROVAL OF BUDGET. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A," are hereby approved as the 2020-2021 Fiscal Year Budget and shall adopted as part of the City's budget by the City Commission at which time it will be in full force and effect for the fiscal year of the District, commencing on October 1, 2020, and terminating on September 30, 2021. From time-to-time, the District may transfer from one fund, account, or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution. The provisions of this Resolution shall not be deemed to be a limitation of the power granted to the District by applicable law and which relate to the fiscal management of the District's funds.

SECTION 14. COMMUNICATIONS MEDIA TECHNOLOGY (CMT). The Preliminary Resolution is amended to the extent necessary to amend the meeting location for the public hearing to confirm it is to be conducted via Communications Media Technology as has been announced at the August 5, 2020, special City Commission meeting, and as noticed in the mailed TRIM notice and the published notice for the public hearing.

SECTION 15. CONFLICT. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. 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 17. EFFECTIVE DATE. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, ADOPTED, AND APPROVED THIS 14th DAY OF SEPTEMBER, 2020.


DISTRICT CHAIRPERSON WOOD


DISTRICT VICE CHAIRPERSON BORGELIN

APPROVED AS TO FORM:


SAMUEL S. GOREM
DISTRICT ATTORNEY

ATTEST:


SECRETARY TO THE BOARD OF SUPERVISORS



Exhibit A

North Lauderdale Water Control District Special Revenue Fund - Schedule of Revenue and Expenditures
City of North Lauderdale
Budget for Fiscal Year 2021

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	% Change from FY 2020
North Lauderdale Water Control District Special Revenue Fund (131)						
Maintenance Assessment (per unit):	\$ 55.15	\$ 55.15	\$ 100.00	\$ 100.00	\$ 100.00	
Revenue:						
Special Assessments	\$ 616,636	\$ 619,286	\$ 1,120,953	\$ 1,116,480	\$ 1,116,200	
Special Assessments-WCD Brookside	3,177	3,243	5,760	5,760	5,760	
Interest Earnings	830	1,308	3,291	-	800	
Miscellaneous Revenue-Other	19	-	-	-	-	
Transfer In-General Fund for Exempt Properties	62,800	62,200	112,510	110,210	111,650	
Total revenue	\$ 683,462	\$ 686,037	\$ 1,242,515	\$ 1,232,450	\$ 1,234,410	0.2%
Expenditures:						
Canal Maintenance						
Administrative Costs	\$ 52,800	\$ 50,800	\$ 50,200	\$ 52,600	\$ 84,200	
Canal Maintenance	621,440	630,620	1,163,900	1,055,760	1,020,240	
Assessment Comm Fees	12,333	12,386	22,419	21,500	23,000	
Contingency	-	-	-	102,590	106,970	
Hurricane Grant Match	-	157,249	-	-	-	
Total expenditures	\$ 686,573	\$ 851,055	\$ 1,236,519	\$ 1,232,450	\$ 1,234,410	0.2%
Change in Fund Balance	\$ (3,111)	\$ (165,018)	\$ 5,996	\$ -	\$ -	
Fund balance:						
Beginning balance	\$ 1,144,430	\$ 1,141,319	\$ 976,301	\$ 1,775,155	\$ 1,775,155	
Ending balance	\$ 1,141,319	\$ 976,301	\$ 982,297	\$ 1,775,155	\$ 1,775,155	

North Lauderdale Water Control District Assessment	
Assessable number of units	11,627
Assessment rate	\$ 100.00
Gross assessments	\$ 1,162,700
Less 4% discount	4%
Assessments Revenue (net)	\$ 1,116,200
Exempt properties assessable number of units	1,163
Assessment rate	\$ 100.00
Gross exempt properties	\$ 116,300
Less 4% discount	4%
Transfer from General Fund - Exempt Properties (net)	\$ 111,650

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the North Lauderdale Water Control District, or authorized agent of the North Lauderdale Water Control District (the "District"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for Water Management System Costs for the provision of water control and drainage services, facilities, and programs (the "Non-Ad Valorem Assessment Roll") for the North Lauderdale Water Control District is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this 14TH day of September, 2020.

NORTH LAUDERDALE WATER CONTROL DISTRICT

By: 

Title: District Chair

**[to be delivered to Broward County Department of
Finance and Administrative Services on or before September 15]**