
CITY OF OAKLAND PARK, FLORIDA

PRELIMINARY FIRE ASSESSMENT RATE RESOLUTION

RESOLUTION R-2026-XXX

ADOPTED JULY 15, 2026

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1 **"Commercial Property"** means, collectively, those Tax Parcels with a Code
2 Description designated as "Commercial" in the Improvement Codes attached to the Initial
3 Assessment Resolution, together with those parcels that meet the definition of Recreational
4 Vehicle Park.

5 **"Emergency Medical Services"** means those services recorded in Incident Reports that
6 assign a "type of situation found code" of 300, 311,321,322,323,381 or 661. The "type of
7 situation found codes" are attached hereto as Appendix A.

8 **"Recreational Vehicle Park"** means (1) a place set aside and offered by a person, for
9 either direct or indirect remuneration of the owner, lessor, or operator of such place, for the
10 parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed
11 by the Department of Health of the State of Florida, or its successor in function as a "recreational
12 vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

13 **"Residential Property"** means those Tax Parcels with a Code Description designated
14 as "Residential" in the Improvement Codes attached to the Initial Assessment Resolution,
15 excluding those Tax Parcels that meet the definition of Recreational Vehicle Park.

16 **SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.**

17 (A) Upon the imposition of Fire Rescue Assessments for fire rescue services,
18 facilities, or programs against Assessed Property located within the City, the City shall provide
19 fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue
20 services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments.
21 The remaining cost required to provide fire rescue services, facilities, and programs shall be
22 funded by legally available City revenues other than Fire Rescue Assessment proceeds.

1 (B) It is hereby ascertained, determined, and declared that each parcel of Assessed
2 Property located within the City will be benefited by the City's provision of fire rescue services,
3 facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against
4 such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

5 **SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE**
6 **ASSESSMENTS.** Fire Rescue Assessments shall be imposed against all Tax Parcels within the
7 Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth
8 in this Preliminary Rate Resolution.

9 **SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT**
10 **AND FAIR APPORTIONMENT.** The legislative determinations of special benefit and fair
11 apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final
12 Assessment Resolution are affirmed and incorporated herein by reference. Additionally, such
13 legislative findings of special benefit and fair apportionment are hereby supplemented by the
14 following declaration:

15 In accordance with section 166.223, Florida Statutes, which
16 mandates that the City treat Recreational Vehicle Park property
17 as Commercial Property for non-ad valorem special assessments
18 levied by the City like this proposed Fire Rescue Assessment, it
19 is fair and reasonable to treat each space within the Recreational
20 Vehicle Parks as a Building of Commercial Property and assign
21 the minimum square footage of 1,200 square feet that is mandated
22 by the Department of Health under Chapter 64E-15.002(3),

1 Florida Administrative Code for Recreational Vehicle Park
2 spaces, the minimum square footage of 2,400 square feet that is
3 mandated by the Department of Health under Chapter
4 64E-15.002(2) for mobile home spaces inside Recreational
5 Vehicle Parks, and a square footage of 500 square feet for tent
6 spaces inside Recreational Vehicle Parks, also as mandated by
7 Chapter 64E-15.002(3), Florida Administrative Code.

8 **SECTION 6. COST APPORTIONMENT METHODOLOGY.**

9 (A) Utilizing data from the Fire Rescue Incident Reports related to the type of calls
10 and physical location of each call, the City assigned fire rescue incidents within the City, to
11 Property Use Categories.

12 (B) Based upon such assignment of Fire Rescue Incident Reports to Property Use
13 Categories, the number of Fire Rescue Incident Reports filed within a sampling period was
14 determined for each Property Use Category. A Demand Percentage was then determined for
15 each Property Use Category by calculating the percentage that Fire Rescue Incident Reports
16 allocated to each Property Use Category, bear to the total number of Fire Rescue Incident
17 Reports documented for all Property Use Categories within the sampling period.

18 (C) The Demand Percentage for each Property Use Category was then applied to the
19 Fire Rescue Assessed Costs and the resulting product is the cost allocation of that portion of the
20 Fire Rescue Assessed Costs allocated to each individual Property Use Category.

1 **SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.**

2 (A) The apportionment among Tax Parcels of that portion of the Fire Rescue
3 Assessed Cost apportioned to each Property Use Category under the Cost Apportionment shall
4 be consistent with the Parcel Apportionment methodology described and determined in
5 Appendix B, which Parcel Apportionment methodology is hereby approved, adopted, and
6 incorporated into this Preliminary Rate Resolution by reference.

7 (B) It is hereby acknowledged that the Parcel Apportionment methodology described
8 and determined in Appendix B is to be applied in the calculation of the estimated Fire Rescue
9 Assessment rates established in Section 8 of this Preliminary Rate Resolution.

10 **SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COSTS;
11 ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENT RATES.**

12 (A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefited
13 parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year
14 commencing October 1, 2026, is the amount determined in the Estimated Fire Rescue
15 Assessment Rate Schedule, attached hereto as Appendix C. The approval of the Estimated Fire
16 Rescue Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution
17 determines the amount of the Fire Rescue Assessed Costs. The remainder of such Fiscal Year
18 budget for fire rescue services, facilities, and programs shall be funded from available City
19 revenue other than Fire Rescue Assessment proceeds.

20 (B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue
21 Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed
22 Costs determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion

1 of such Fire Rescue Assessed Costs are attributable to impact fee revenue that funds capital
2 improvements necessitated by new growth or development. Further, no portion of such Fire
3 Rescue Assessed Costs is attributable to the Emergency Medical Services Cost.

4 (C) The estimated Fire Rescue Assessments established in this Preliminary Rate
5 Resolution shall be the estimated assessment rates applied by the City Manager in the
6 preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2026 as
7 provided in Section 9 of this Preliminary Rate Resolution.

8 **SECTION 9. ANNUAL ASSESSMENT ROLL.**

9 (A) The City Manager is hereby directed to prepare, or cause to be prepared, an
10 updated Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner
11 provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within
12 the Property Use Categories. The City Manager shall apportion the estimated Fire Rescue
13 Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this
14 Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, the Ordinance, the
15 Initial Assessment Resolution, the Final Assessment Resolution, documentation related to the
16 estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of
17 Fire Rescue Assessments, and the updated Assessment Roll shall be maintained on file in the
18 office of the City Clerk and open to public inspection. The foregoing shall not be construed to
19 require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1,
20 2026 be in printed form if the amount of the Fire Rescue Assessment for each parcel of property
21 can be determined by the use of a computer terminal available to the public.

1 (B) It is hereby ascertained, determined, and declared that the method of determining
2 the Fire Rescue Assessments for fire rescue services as set forth in this Preliminary Rate
3 Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost
4 among parcels of Assessed Property located within the City.

5 **SECTION 10. AUTHORIZATION OF PUBLIC HEARING.** There is hereby
6 established a public hearing to be held at 6:00 p.m. on September 14, 2026, in City Commission
7 Chambers of City Hall, 1100 Park Lane East, Oakland Park, Florida, at which time the City
8 Commission will receive and consider any comments on the Fire Rescue Assessments from the
9 public and affected property owners and consider imposing Fire Rescue Assessments for the
10 Fiscal Year beginning October 1, 2026. At this public hearing, the City Commission will also
11 consider collecting such assessments on the same bill as ad valorem taxes for Owners of
12 Assessed Properties.

13 **SECTION 11. NOTICE BY PUBLICATION.** The City Manager shall publish a
14 notice of the public hearing authorized by Section 10 of this Preliminary Rate Resolution in the
15 manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no
16 later than August 24, 2026, in substantially the form attached hereto as Appendix D.

17 **SECTION 12. NOTICE BY MAIL.**

18 (A) The City Manager shall provide notice by first class mail to the Owner of each
19 parcel of Assessed Property in the event circumstances described in Section 2.08(F) of the
20 Ordinance so require. Such notice shall be substantially in the form attached hereto as Appendix
21 E. Such notices shall be mailed beginning in August 2026.

(B) If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills the requirements of paragraph (A) of this Section 12, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM notice.

SECTION 13. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Rescue Assessments shall be used for the provision of fire rescue services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs.

SECTION 14. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

1 **PASSED, ADOPTED AND APPROVED THIS 15TH DAY OF JULY, 2026.**

2
3 CITY OF OAKLAND PARK, FLORIDA

4
5
6
7 _____
8 MAYOR STEVE ARNST
9

10 A. GORDON
11 L. NEWBOLD
12 F. BUDHOO
13 T. LONERGAN
14 S. ARNST
15
16
17
18

19 ATTEST:

20
21
22
23 _____
24 RENEE SHROUT, CMC, CITY CLERK
25 (Corporate Seal)
26
27
28
29
30

31 APPROVED AS TO FORM AND CORRECTNESS:

32
33
34
35 _____
36 D. J. DOODY, CITY ATTORNEY
37

APPENDIX A

FIRE RESCUE INCIDENT REPORT TYPE OF SITUATION FOUND CODES

APPENDIX A

FIRE RESCUE INCIDENT REPORT TYPE OF SITUATION FOUND CODES

Situation Code	Situation Description	Situation Type
100	Fire, Other	NON-EMS
111	Building Fire	NON-EMS
112	Fire in structure other than a building	NON-EMS
113	Cooking fire confined to a container	NON-EMS
114	Chimney or flue fire, confined to chimney or flue	NON-EMS
118	Trash or rubbish fire, contained	NON-EMS
121	Fire in mobile home used as a fixed residence	NON-EMS
123	Fire in portable building, fixed location	NON-EMS
130	Mobile property (vehicle) fire, other	NON-EMS
131	Passenger vehicle fire	NON-EMS
132	Road freight or transport vehicle fire	NON-EMS
140	Natural vegetation fire	NON-EMS
141	Forest, woods or wildland fire	NON-EMS
142	Brush, or brush and grass mixture fire	NON-EMS
150	Outside rubbish fire, other	NON-EMS
151	Outside rubbish, trash or waste fire	NON-EMS
154	Dumpster or other outside trash receptacle fire	NON-EMS
160	Special outside fire, other	NON-EMS
161	Outside storage fire	NON-EMS
162	Outside equipment fire	NON-EMS
240	Explosion (no fire), other	NON-EMS
300	Rescue, EMS call, other	EMS
311	Medical assist, assist EMS crew	EMS
321	EMS call, excluding vehicle accident with injury	EMS
322	Vehicle accident with injuries	EMS
323	Motor vehicle / pedestrian accident (MV Ped)	EMS
324	Motor Vehicle Accident, no injuries	NON-EMS
331	Lock-in (if lock-out, use 511)	NON-EMS
341	Search for person on land	NON-EMS
351	Extrication of victim(s) from building / structure	NON-EMS
352	Extrication of victim(s) from vehicle	NON-EMS
353	Removal of victim(s) from stalled elevator	NON-EMS
360	Water & ice related rescue, other	NON-EMS
381	Rescue or EMS standby	EMS
400	Hazardous condition, other	NON-EMS
410	Flammable gas or liquid condition, other	NON-EMS
411	Gasoline or other flammable liquid spill	NON-EMS
412	Gas leak	NON-EMS
413	Oil or other combustible liquid spill	NON-EMS

Situation Code	Situation Description	Situation Type
421	Chemical hazard (no spill or leak)	NON-EMS
422	Chemical spill or leak	NON-EMS
440	Electrical wiring / equipment problem, other	NON-EMS
441	Heat from short circuit (wiring), defective / worn	NON-EMS
443	Light ballast breakdown	NON-EMS
444	Power line down	NON-EMS
445	Arcing, short electrical equipment	NON-EMS
451	Police assist	NON-EMS
460	Accident, potential accident, other	NON-EMS
463	Vehicle accident, general cleanup	NON-EMS
480	Attempted burning, illegal action, other	NON-EMS
500	Service call, other	NON-EMS
510	Person in distress, other	NON-EMS
511	Lock-out	NON-EMS
512	Ring or jewelry removal	NON-EMS
520	Water problem, other	NON-EMS
521	Water evacuation	NON-EMS
522	Water or steam leak	NON-EMS
531	Smoke or odor removal	NON-EMS
542	Animal rescue	NON-EMS
550	Public service assistance, other	NON-EMS
551	Assist police or other governmental agency	NON-EMS
552	Police matter	NON-EMS
553	Public service	NON-EMS
554	Assist invalid	NON-EMS
561	Unauthorized burning	NON-EMS
600	Good intent call, other	NON-EMS
611	Dispatched and canceled en route	NON-EMS
621	Wrong location	NON-EMS
622	No incident found upon arrival	NON-EMS
631	Authorized controlled burning	NON-EMS
650	Steam, other gas mistaken for smoke, other	NON-EMS
651	Smoke scare, odor of smoke	NON-EMS
652	Steam, vapor, fog or dust thought to be smoke	NON-EMS
653	Barbecue, tar kettle	NON-EMS
661	EMS call, party transported by non-fire agency	EMS
671	Hazmat release investigation with no hazmat	NON-EMS
700	False alarm or false call, other	NON-EMS
710	Malicious, mischievous false call, other	NON-EMS
711	Municipal alarm system, malicious false alarm	NON-EMS
714	Central station, malicious false alarm	NON-EMS
715	Local alarm system, malicious false alarm	NON-EMS
721	Bomb scare – no bomb	NON-EMS
730	System malfunction	NON-EMS

Situation Code	Situation Description	Situation Type
731	Sprinkler activation due to malfunction	NON-EMS
733	Smoke detector activation due to malfunction	NON-EMS
735	Alarm system sounded due to malfunction	NON-EMS
740	Unintentional transmission of alarm, other	NON-EMS
741	Sprinkler activation, no fire – unintentional	NON-EMS
743	Smoke detector activation, no fire - unintentional	NON-EMS
744	Detector activation, no fire - unintentional	NON-EMS
745	Alarm system sounded, no fire – unintentional	NON-EMS
900	Special type of incident, other, dumpster fire	NON-EMS
911	Citizen complaint	NON-EMS

APPENDIX B

PARCEL APPORTIONMENT METHODOLOGY

APPENDIX B

PARCEL APPORTIONMENT METHODOLOGY

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

SECTION B-1. RESIDENTIAL PROPERTY. The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Rescue Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

SECTION B-2. NON-RESIDENTIAL PROPERTY. The Fire Rescue Assessments for each Building of Non-Residential Property (except Recreational Vehicle Park Property) shall be computed as follows:

(A) Respectively, multiply the Fire Rescue Assessed Costs by the Demand Percentage attributable to each of the non-residential Property Use Categories. The resulting dollar amounts reflect the portions of the City's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each Building in each of the non-residential Property Use Categories into one of the following square footage categories:

- (1) Buildings with a Building Area of less than 1,999 square feet;
- (2) Buildings with a Building Area between 2,000 square feet and 3,499 square feet;
- (3) Buildings with a Building Area between 3,500 square feet and 4,999 square feet;

- (4) Buildings with a Building Area between 5,000 square feet and 9,999 square feet;
- (5) Buildings with a Building Area between 10,000 square feet and 19,999 square feet;
- (6) Buildings with a Building Area between 20,000 square feet and 29,999 square feet;
- (7) Buildings with a Building Area between 30,000 square feet and 39,999 square feet;
- (8) Buildings with a Building Area between 40,000 square feet and 49,999 square feet; and
- (9) Buildings with a Building Area between 50,000 square feet and 59,999 square feet; and
- (10) Buildings with a Building Area between 60,000 square feet and 69,999 square feet;
and
- (11) Buildings with a Building Area between 70,000 square feet and 79,999 square feet;
and
- (12) Buildings with a Building Area between 80,000 square feet and 89,999 square feet;
and
- (13) Buildings with a Building Area between 90,000 square feet and 99,999 square feet;
and
- (14) Buildings with a Building Area of 100,000 square feet or over.

(C) As to each non-residential Property Use Category multiply the number of Buildings categorized in:

- (1) Subsection (B)(1) of this Section by 1,000 square feet;
- (2) Subsection (B)(2) of this Section by 2,000 square feet;
- (3) Subsection (B)(3) of this Section by 3,500 square feet;
- (4) Subsection (B)(4) of this Section by 5,000 square feet;
- (5) Subsection (B)(5) of this Section by 10,000 square feet;

- (6) Subsection (B)(6) of this Section by 20,000 square feet;
- (7) Subsection (B)(7) of this Section by 30,000 square feet;
- (8) Subsection (B)(8) of this Section by 40,000 square feet;
- (9) Subsection (B)(9) of this Section by 50,000 square feet;
- (10) Subsection (B)(10) of this Section by 60,000 square feet;
- (11) Subsection (B)(11) of this Section by 70,000 square feet;
- (12) Subsection (B)(12) of this Section by 80,000 square feet;
- (13) Subsection (B)(13) of this Section by 90,000 square feet; and
- (14) Subsection (B)(14) of this Section by 100,000 square feet.

(D) For each non-residential Property Use Category, add the products of subsections (C)(1) through (C)(14) of this Section. With the exception of Recreational Vehicle Park property, as provided in Section B-3 below, the sum of these products reflects an aggregate square footage area for each non-residential Property Use Category to be used by the City in the computation of Fire Rescue Assessments.

(E) With the exception of Recreational Vehicle Park property, divide the product of subsection (A) of this Section relative to each of the non-residential Property Use Categories by the sum of the products for each non-residential Property Use Category described in subsection (D) of this Section. The resulting quotient expresses a dollar amount adjusted or weighted per square foot of improved area to be used in computing Fire Rescue Assessments on each of the respective non-residential Property Use Categories (except Recreational Park Vehicle property).

(F) For each of the non-residential Property Use Categories (except Recreational Vehicle Park property), multiply the resulting quotients from subsection (E) of this Section by

each of the respective products in subsections (C)(1) through (C)(14) of this Section. The resulting products for each non-residential Property Use Category (except Recreational Vehicle Park property), expresses a series of gross dollar amounts expected to be funded by all Buildings in the respective non-residential Property Use Categories in each of the square footage categories described in subsection (B) of this Section.

(G) For each of the non-residential Property Use Categories (except Recreational Vehicle Park property), divide each of the respective products of subsection (F) of this Section by the number of Buildings determined to be in each of the square footage categories identified in subsection (B) of this Section. The result expresses the respective dollar amounts of the Fire Rescue Assessments to be imposed upon each Building in each of the non-residential Property Use Categories.

SECTION B-3. RECREATIONAL VEHICLE PARKS. Notwithstanding the procedure in Section B-2 for Non-Residential Property, the Fire Rescue Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(A) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park property, with recreational vehicle park spaces, as reported to the Department of Health, at 1,200 square feet each, with mobile home spaces, as reported to the Department of Health, at 2,400 square feet each, and tent spaces, as reported to the Department of Health, at 500 square feet each.

(B) Assign the respective dollar amount of the Fire Rescue Assessments determined in Section B-2 of this Appendix for Commercial Property to the comparable aggregated square footage category ranges of Recreational Vehicle Park property as calculated in paragraph (A)

above. Any aggregated square footage that exceeds 100,000 square feet on a Tax Parcel shall be assigned the Commercial dollar amount for 100,000 square feet.

SECTION B-4. MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

APPENDIX C

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

APPENDIX C

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION C-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS. The estimated Fire Rescue Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2026, is \$13,158,208.

SECTION C-2. ESTIMATED FIRE RESCUE ASSESSMENTS.

(A) The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$441		
Non-Residential Property Use Categories		Commercial		Institutional
	≤ 1,999	\$655	\$136	\$684
	2,000 - 3,499	\$1,310	\$271	\$1,367
	3,500 - 4,999	\$2,293	\$474	\$2,391
	5,000 - 9,999	\$3,275	\$677	\$3,416
	10,000 - 19,999	\$6,550	\$1,353	\$6,831
	20,000 - 29,999	\$13,099	\$2,705	\$13,661
	30,000 - 39,999	\$19,648	\$4,057	\$20,491
	40,000 - 49,999	\$26,198	\$5,409	\$27,322
	50,000 - 59,999	\$32,747	\$6,761	\$34,152
	60,000 - 69,999	\$39,296	\$8,113	\$40,982
	70,000 - 79,999	\$45,846	\$9,465	\$47,813
	80,000 - 89,999	\$52,395	\$10,817	\$54,643
	90,000 - 99,999	\$58,944	\$12,169	\$61,473
	≥ 100,000	\$65,493	\$13,521	\$68,304

(B) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon Buildings located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(C) No Fire Rescue Assessment shall be imposed upon a parcel of homesteaded Residential Property which is determined by the Broward County Property Appraiser to qualify for any of the following exemptions from ad valorem taxation under Florida law:

1. Full Exemption for Veteran's Service-Connected Total and Permanent Disability
2. Total Exemption for Service-Connected Disabled Veteran confined to a wheelchair
3. Full Exemption for Totally and Permanently Disabled Persons
4. Tax Exemption for Totally and Permanently Disabled First Responders
5. Local Option Low-income, Long-term Senior Citizen Residency Exemption

(D) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than August 24, 2026

[INSERT MAP OF CITY]

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Oakland Park will conduct a public hearing to consider reimposing fire rescue special assessments for the provision of fire rescue services within the City of Oakland Park for the Fiscal Year beginning October 1, 2026. This public hearing will also be held to authorize the collection of some of such assessments on the tax bill and authorize the remainder of the assessments to be collected by a separate bill sent to you by the City.

The hearing will be held at 6:00 p.m. on September 14, 2026, in the City Commission Chambers of City Hall, 1100 Park Lane East, Oakland Park, 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 City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City 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 City Clerk's office at (954) 630-4300 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 rescue assessment schedule.

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$441		
Non-Residential Property Use Categories		Commercial	Institutional	
≤ 1,999		\$655	\$136	\$684
2,000 - 3,499		\$1,310	\$271	\$1,367
3,500 - 4,999		\$2,293	\$474	\$2,391
5,000 - 9,999		\$3,275	\$677	\$3,416
10,000 - 19,999		\$6,550	\$1,353	\$6,831
20,000 - 29,999		\$13,099	\$2,705	\$13,661
30,000 - 39,999		\$19,648	\$4,057	\$20,491
40,000 - 49,999		\$26,198	\$5,409	\$27,322
50,000 - 59,999		\$32,747	\$6,761	\$34,152
60,000 - 69,999		\$39,296	\$8,113	\$40,982
70,000 - 79,999		\$45,846	\$9,465	\$47,813
80,000 - 89,999		\$52,395	\$10,817	\$54,643
90,000 - 99,999		\$58,944	\$12,169	\$61,473
≥ 100,000		\$65,493	\$13,521	\$68,304

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-2001-034), the Initial Assessment Resolution (Resolution No. R-2001-144), the Final Assessment Resolution (Resolution No. R-2001-154), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office in City Hall, located at 1100 Park Lane East, Oakland Park, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay for these 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 Fire Rescue Department at (954) 630-4543,
Monday through Friday between 8:00 a.m. and 5:00 p.m.

**CITY CLERK
OF OAKLAND PARK, FLORIDA**

APPENDIX E

FORM OF NOTICE TO BE MAILED

APPENDIX E

FORM OF NOTICE TO BE MAILED

*** * * * * NOTICE TO PROPERTY OWNER * * * * ***

**City of Oakland Park
1100 Park Lane East
Oakland Park, Florida 33334**

CITY OF OAKLAND PARK, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF FIRE RESCUE NON-AD VALOREM
ASSESSMENTS

NOTICE DATE: AUGUST 24, 2026

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the City Commission, notice is given by the City of Oakland Park that an annual assessment for fire rescue services using the tax bill collection method, may be levied on your property. The use of an annual special assessment to fund fire rescue services benefiting improved property located within the City of Oakland Park in the past has proven to be fair, efficient and effective. The total annual fire rescue cost to be allocated within the City of Oakland Park is estimated to be \$13,158,208 for fiscal year October 1, 2026 - September 30, 2027. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein plus any unpaid or delinquent assessments for fire rescue services.

The above parcel is classified as _____.

The total number and type of billing units on the above parcel is _____.

The annual Fire Rescue Assessment for the above parcel is \$_____.

The maximum annual Fire Rescue Assessment that can be imposed without further notice for Fiscal Year 2026-2027 and for future fiscal years for the above parcel is \$_____.

The delinquent Fire Rescue Assessment for the above parcel is \$_____.

A public hearing will be held at 6:00 p.m. on September 14, 2026, in the City Commission Chambers of City Hall, 1100 Park Lane East, Oakland Park, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you 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 City Clerk's office at (954) 630-4300 at least two days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-2001-034), the Initial Assessment Resolution (Resolution No. R-2001-144), the Final Assessment Resolution (Resolution No. R-2001-154), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Rescue Assessments, and the updated Assessment Roll for the upcoming Fiscal Year are available for inspection at the City Clerk's office in City Hall, located at 1100 Park Lane East, Oakland Park, Florida.

Both the fire rescue non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year that the assessment is imposed. 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 there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue assessment, please contact the Fire Rescue Department at (954) 630-4543, Monday through Friday between 8:00 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***