
CITY OF OAKLAND PARK, FLORIDA

**FIRE RESCUE ASSESSMENT
ANNUAL RATE RESOLUTION
FOR
FISCAL YEAR BEGINNING OCTOBER 1, 2026**

RESOLUTION R-2026-____

ADOPTED SEPTEMBER 14, 2026

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CITY OF OAKLAND PARK, FLORIDA

RESOLUTION NO. R-2026- _____

A RESOLUTION OF THE CITY OF OAKLAND PARK, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF OAKLAND PARK, FLORIDA; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF OAKLAND PARK FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Oakland Park, Florida (the "City Commission"), has enacted Ordinance No. O-2001-034 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the City;

WHEREAS, the reimposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property;

WHEREAS, the City Commission desires to reimpose a Fire Rescue Assessment within the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2026;

WHEREAS, the City Commission, on July 15, 2026, adopted Resolution No. R-2026-084 (the "Preliminary Rate Resolution"), containing and referencing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing the updating

and preparation of the Assessment Roll, provision of published notice required by the Ordinance and mailed notice if circumstances described in Section 2.08(F) of the Ordinance so require;

WHEREAS, in order to reimpose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2026, the Ordinance requires the City Commission to adopt an Annual Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 14, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF OAKLAND PARK, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. O-2001-034, (the "Ordinance"), Resolution No. R-2001-144 (the "Initial

Assessment Resolution"), Resolution No. R-2001-154 (the "Final Assessment Resolution"), Resolution No. R-2026-084 (the "Preliminary Rate Resolution"), Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from

the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix B and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2026, the estimated Fire Rescue Assessed Cost to be assessed is \$13,155,121. The 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:

Residential Property Use Categories		Rate Per Dwelling Unit		
Dwelling Unit		\$441		
Non-Residential Property Use Categories	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	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

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2026.

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

(F) 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

(G) 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.

(H) As authorized in Section 20.83 of the City Code of Ordinances, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(I) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(J) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Broward County Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Broward County Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 7. AUTHORITY TO EXECUTE. The appropriate City officials are authorized and directed to execute the necessary documents to effectuate this Resolution.

SECTION 8. CONFLICT. All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

SECTION 9. VALIDITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.

SECTION 10. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 14th DAY OF SEPTEMBER, 2026.

CITY OF OAKLAND PARK, FLORIDA

MAYOR STEVEN ARNST

L. NEWBOLD
A. GORDON
F. BUDHOO
T. LONERGAN
S. ARNST

ATTEST:

RENEE M. SHROUT, CMC
CITY CLERK

(Corporate Seal)

APPROVED AS TO FORM AND CORRECTNESS:

D.J. DOODY, CITY ATTORNEY

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Hebert, who, after being duly sworn, deposes and says:

1. David Hebert, as City Manager of the City of Oakland Park, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 2.03, 2.04, 2.05 and 2.08 of the Fire Rescue Assessment Ordinance adopted by the City Commission on November 14, 2001 (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution adopted by the City Commission on July 15, 2026 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail only to affected owners in the event circumstances described in Section 2.08(F) of the Ordinance so required.

2. In accordance with the Assessment Ordinance, Mr. Hebert timely provided all necessary information for notification of the Fire Rescue Assessment for all Assessed Property within the City, to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement

that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

David Hebert, Affiant

STATE OF FLORIDA
COUNTY OF BROWARD COUNTY

The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of September, 2026 by David Hebert, City Manager, City of Oakland Park, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX B
PROOF OF PUBLICATION

SunSentinel

MEDIA GROUP

Sold To:

City Of Oakland Park City Clerk's Office - 105320
1100 Park Lane East
Oakland Park, FL 33334

Bill To:

City Of Oakland Park City Clerk's Office - 105320
1100 Park Lane East
Oakland Park, FL 33334

Published Daily

Fort Lauderdale, Broward County, Florida
Boca Raton, Palm Beach County, Florida
Miami, Miami-Dade County, Florida

State Of Florida

County Of Orange

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the SUN- SENTINEL, a DAILY newspaper published in BROWARD/PALM BEACH/MIAMI-DADE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of Advertisement - Fire Rescue Assessment FY 27 CLEAN

Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on 16 Aug 2026
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

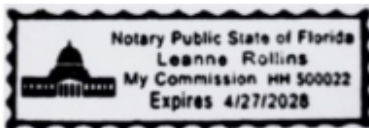


Signature of Affiant

Sworn to and subscribed before me this: 17 Aug 2026.



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped
Personally Known (X) or Produced Identification ()

110480



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 re-imposing 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 such assessments on the tax bill.

The hearing will be held at 6:00 p.m. on September 14, 2026, in City Commission Chambers of City Hall, 1100 Park Lane West, Oakland Park, Florida, for the purpose of receiving public comment on the proposed assessments. Written public comments (limit 250 words) can be submitted for the record to publiccomment@oaklandparkfl.gov by 5:00 p.m. the day of the meeting. 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.

PROPERTY USE CATEGORIES	Annual Fire Assessment Fee			
	Single-Family Dwelling Unit	\$461		
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot range)			
		Commercial	Industrial/Warehouse	Institutional
	< 1,000	\$696	\$1,388	\$460
	1,000 - 2,499	\$1,310	\$2,751	\$1,307
	2,500 - 4,999	\$2,000	\$4,114	\$1,998
	5,000 - 9,999	\$2,710	\$5,477	\$2,810
	10,000 - 19,999	\$3,460	\$7,163	\$3,601
	20,000 - 29,999	\$4,250	\$8,750	\$4,392
	30,000 - 39,999	\$5,040	\$10,337	\$5,183
	40,000 - 49,999	\$5,830	\$11,924	\$5,974
	50,000 - 59,999	\$6,620	\$13,511	\$6,765
	60,000 - 69,999	\$7,410	\$15,098	\$7,556
	70,000 - 79,999	\$8,200	\$16,685	\$8,347
	80,000 - 89,999	\$8,990	\$18,272	\$9,138
	90,000 - 99,999	\$9,780	\$19,859	\$9,929
	> 100,000	\$10,570	\$21,446	\$10,720

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. O-2001-004), 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 re-imposing 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 West, 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 these assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

Should you have any questions, please contact the Financial Services Department at (954) 630-4262, Monday through Friday between 8:00 a.m. and 5:00 p.m.

CITY CLERK
CITY OF OAKLAND PARK, FLORIDA

APPENDIX C

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

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

I HEREBY CERTIFY that, I am the Mayor of the City of Oakland Park, or authorized agent of the City of Oakland Park, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the City 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 Tax Collector by September __, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of September, 2026.

CITY OF OAKLAND PARK, FLORIDA

By: _____
MAYOR STEVEN ARNST

[To be delivered to Broward County Tax Collector prior to September 15]