

**RESOLUTION NO. 2021-066**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; AMENDING IN PART RESOLUTION 2011-084 BY PROVIDING A NEW SECTION 3, PURPOSE AND DEFINITIONS; INCORPORATING THE 2021 FIRE PROTECTION ASSESSMENT REPORT; APPROVING PRELIMINARY FIRE PROTECTION ASSESSMENT RATES RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FISCAL YEAR 2021-22; PROVIDING FOR THE IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; PROVIDING FOR AN EXEMPTION FOR VETERAN'S WITH SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; PROVIDING FOR LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; ESTABLISHING THE PRELIMINARY RATES OF ASSESSMENT; DIRECTING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF MAILED AND PUBLISHED NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council of the Town of Southwest Ranches, Florida, has enacted Ordinance No. 2001-09 (the "Ordinance"), which authorizes the imposition of Fire Service Assessments for fire services, facilities, and programs against Assessed Property located within the Town; and

**WHEREAS**, pursuant to Ordinance 2001-09, the imposition of a Fire Protection Assessment for fire services, facilities, and programs for Fiscal Year 2021-22 requires certain processes such as the preparation of the Preliminary Fire Protection Assessment Roll; and

**WHEREAS**, annually, a Preliminary Fire Protection Assessment Resolution describing the method of assessing fire costs against assessed property located within the Town, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for imposition of Fire Assessments; and

**WHEREAS,** the Town Council imposed a Fire Assessment for the previous fiscal year (FY 2020-21), and the imposition of a Fire Assessment for fire services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property; and

**WHEREAS,** the 2021 Report, attached hereto as Exhibit "A", identifies and describes the Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for Fiscal Year 2021-22, and determines the Preliminary Fire Protection Assessment Rate Schedule; and

**WHEREAS,** the Town Council, during the Fiscal Year 2013, made an policy decision and adopted Resolution 2012-034, regarding legally recognized disabled veterans who live on homesteaded properties titled in their name in the Town, and who have received a Veteran's Service-Connected Total and Permanent Disability ad valorem tax exemption providing them with a 100% exemption for Fire Protection Assessments pursuant to a June 23, 2011 unanimous vote and wish to provide for such exemption for the Fiscal Year 2021-22; and

**WHEREAS,** the Town Council of the Town of Southwest Ranches, Florida, desires to reimpose a fire protection assessment program within the Town using the tax bill collection method for the Fiscal Year beginning on October 1, 2021, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Preliminary Fire Assessment Rate Resolution so that the Town may initiate the process to impose Fire Assessments for Fiscal Year 2021-22; and

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA:**

**Section 1.** That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

**Section 2. Authority.** This resolution is adopted pursuant to the provisions of Ordinance No. 2001-9, the Initial Assessment Resolution (Resolution 2011-084), the Final Assessment Resolution (Resolution 2011-098), and all subsequently adopted Preliminary and Annual Assessment Resolutions, and sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law. This Resolution confirms, modifies, supersedes and amends, as noted herein, Resolution 2011-084 and where any conflicts occur between this Resolution and Resolution 2011-084 or other previous Fire

Assessment Resolutions, the terms of this Resolution shall prevail. However, nothing in this Resolution amends or affects the validity of any Fire Protection Assessments adopted and imposed by any previously adopted resolutions.

**Section 3. Purpose and Definitions.** Section 3 of Resolution 2011-084, as amended, is hereby amended and replaced in its entirety with this new Section 3. This Resolution constitutes the Preliminary Fire Protection Assessment Resolution as defined in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances), which imposes Fire Assessments for the Fiscal Year beginning October 1, 2021. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

**"Acreage or "A""** means the rate category that includes undeveloped or vacant property which is assessed for fire protection services on a per acre basis and that has been assigned the Fire Class Code of A. Acreage may be used for agricultural purposes and may also be vacant or undeveloped commercial, residential, warehouse/industrial and/or institutional land.

**"Assessed Parcel"** means those parcels which are specially benefitted by the availability of and provision of fire protection services, facilities and programs and which are subject to the Fire Protection Assessment.

**"Building Area"** means the actual area of a building expressed in square feet as reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area as determined by the Town. Building Area is used to determine the square feet of Non-residential Buildings for calculation of the Fire Protection Assessment.

**"Combined Non-residential Rate Category"** means the rate category that includes structures classified by the Property Appraiser in Fire Class Codes C, I, and/or W, and includes Fire Class Code S where applicable.

**"Commercial" or "C"** means the Fire Class Code that includes property used for commercial activity, including but not limited to office and retail uses. Commercial parcels shall be assessed based on the total square footage (Building Area) of all commercial structures or buildings. Regardless of the Fire Code assigned to a parcel, the Town shall have the authority to impose the Combined Non-residential Rate on any building or buildings that are used for commercial purposes.

**"Dwelling Unit"** means (1) a building, or portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes or the like for residential purposes. A mobile home is an individual dwelling unit. For purposes of this Resolution and imposition of the Fire Protection Assessment, a Dwelling Unit, as defined herein, may be located on and assessed on parcels other than residential property under the Town's zoning and development regulations. For purposes of the Fire Protection Assessment, the number of dwelling units on a parcel shall be based on the tax roll data maintained by the Property Appraiser.

**"Fire Class Code"** means the code, assigned and maintained by the Property Appraiser, to each parcel and structure in the tax roll data based on the type and use of improvements on the parcel for purposes of the Fire Protection Assessment.

**"Fire Incident Codes"** means either the type of property or fire situation recorded in the Incident Reports as referred to and used in the Report.

**"Government" or "X"** means the Fire Class Code that includes any developed property owned by a federal, state or local government. Government parcels are generally exempt from the Fire Assessments.

**"Institutional" or "I"** means the Fire Class Code that includes property used for institutional purposes and activity, including but not limited to nursing homes, houses of worship, non-public schools, substance abuse centers, healthcare facilities located in commercial/office buildings, funeral homes and mausoleums, and various other uses. Institutional parcels shall be assessed based on the total square footage (Building Area) of all institutional structures or buildings. Regardless of the Fire Code assigned to a parcel, the Town shall have the authority to impose the Combined Non-residential Rate on any building or buildings that are used for institutional purposes.

**"Non-residential Building"** means a structure assigned a Fire Class Code of C, I, and/or W by the Property Appraiser based on the structure's use for commercial, industrial, warehouse or institutional purposes. The Town shall have the authority to impose the appropriate Fire Assessment Rate on any Non-residential Building regardless of the Fire Class Code assigned to the structure.

**"Property Appraiser"** means the Broward County Property Appraiser.

**"Report", "2021 Report" or "Town of Southwest Ranches 2021 Fire Protection Assessment Methodology Report"** means the technical report detailing and documenting the data and methodology used to determine the Fire

Protection Assessment Rates for Fiscal Year 2021-22 prepared by Munilytics, dated July 19, 2021. The 2021 Report is attached hereto and incorporated within this Resolution as Exhibit A. With adoption of this Preliminary Resolution, the Town Council approves this 2021 Report.

**"Residential/Other" or "R"** means the Fire Class Code and rate category that includes two types of structures/property: (1) structures used for residential purposes, and (2) certain other property with structures not classified as commercial, warehouse/industrial, institutional, or residential. These two types of structures/property are further defined as follows:

(1) For purposes of the Fire Protection Assessment, all parcels with one or more Dwelling Units, and all parcels with one or more Mobile Homes not located in Recreational Vehicle Parks, shall be assessed the Residential/Other Rate on a per Dwelling Unit basis. Other structures on "R" property that are not Non-residential Buildings are deemed to be appurtenant to the Dwelling Unit(s) and shall not be separately assessed.

(2) "R" Property, for purposes of this Resolution and imposition of the Fire Protection Assessment, shall also include property with one or more structures that are not Non-residential Buildings and that are located on property without any existing Dwelling Unit(s). The structures on such parcels shall be assessed collectively as one (1) dwelling unit at the Residential Property Rate.

Regardless of the Fire Class Code assigned to a structure or parcel, the Town shall have the authority to impose the Residential Rate on any building or buildings that are used as Dwelling Units.

**"Special" or "S"** means the Fire Class Code that includes property that has structures or buildings with more than one Fire Class Code, generally referred to as mixed use property. "S" includes parcels such as those with both a commercial structure and a warehouse or with both a commercial use and a dwelling unit. The Fire Assessment imposed on an "S" parcel is the sum of the assessment calculated separately for each structure/building on the parcel based on its use and number of assessable units. Regardless of the Fire Class Code assigned to a structure or parcel, the Town shall have the authority to impose the appropriate Fire Protection Assessment Rate.

**"Warehouse/Industrial" or "W"** means the Fire Class Code that includes property used for warehouse or industrial purposes, including but not limited to manufacturing, processing plants/sites, commercial and non-commercial storage units, and warehouse sites. Warehouse/Industrial parcels shall be assessed based on the total square footage (Building Area) of all warehouse/industrial structures or buildings. Regardless of the Fire Class Code assigned to a parcel, the Town shall have the authority to impose the Combined Nonresidential Rate on any building or buildings that are used for industrial or warehouse purposes.

**Section 4. Provision and funding of Fire Protection Services.** Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the Town, the Town shall provide fire protection services to such Assessed Property. Proceeds of the Fire Protection Assessments shall be used to fund all or a portion of the costs of the provision of fire protection services to assessed properties within the Town. The remaining costs of providing fire protection services, facilities, and programs shall be funded by lawfully available Town revenues other than Fire Protection Assessment proceeds. Costs related to the provision of Emergency Medical Services (EMS) have not been included in the Fire Protection Assessed Costs and shall be paid for by the Town from other lawfully available funds and shall not be paid out of Fire Assessment revenues. It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Town 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 5. Imposition and Computation of Fire Protection Assessments.**

A. Fire Protection Assessments shall be imposed against all Assessed Parcels within the Assessment Property Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Assessment Resolution, as more specifically set forth in the 2021 Report in Exhibit "A" to this Resolution. Where the use of a building or buildings on a parcel indicates a use different from the Fire Class Code assigned to the parcel, the Town has the authority to impose the appropriate rate based on the use of the building or buildings regardless of the Fire Class Code assigned to the parcel. The Town also has the authority to request that the Property Appraiser change the Fire Class Code when the Town has determined that another Fire Class Code is more appropriate based on an on-site inspection by the Town. If the Town is not allowed on-site access to inspect the property and structures, the Property Appraiser determination on Fire Class Code will be used for calculation of the Fire Protection Assessments.

B. Where a residential parcel, Fire Class Code "R" or "Residential/Other", contains one or more Dwelling Units, each Dwelling Unit shall be assessed at the Residential Rate. Other structures, such as a non-commercial barn, free-standing garage/workshop, and/or otherwise assessable agricultural building, that are not Non-residential Buildings and are located on a residential parcel containing one or more Dwelling Units are considered appurtenant to the dwelling unit(s) and are not separately assessed. Where structures, such as a non-commercial barn, free-standing garage/workshop, and/or assessable agricultural building, are not Non-residential Buildings and are located on a

parcel with no Dwelling Units, the parcel and structure(s) are classified in Fire Class Code "R" ("Residential/Other") for purposes of the Fire Protection Assessment and shall be assessed collectively as one (1) Dwelling Unit.

C. Non-residential Buildings on parcels in Fire Class Codes of Commercial "C", Institutional "I", and Warehouse/Industrial "W" shall be assessed based on the Building Area of each building multiplied by the Combined Nonresidential Rate based on the use of the building. The total assessment on the parcel shall be the sum of all the assessments calculated for each building/structure.

D. Where multiple buildings on a parcel have different uses, generally a parcel in Fire Class Code Special or "S", the Town shall impose the appropriate rate based on the use of each individual building. The Fire Protection Assessment imposed on such an "S" parcel shall be the total of the Fire Protection Assessments calculated for each Non-residential Building on the parcel at the Combined Non-residential Rate for each building plus the total of all Dwelling Units on the parcel at the residential per Dwelling Unit rate.

E. Parcels with a Fire Class Code of Acreage "A" shall be assessed per acre at the Acreage assessment rate. Agricultural property exempted from ad valorem taxes by the Broward County Property Appraiser shall be exempt from the Fire Assessment, unless the terms of subsection F below that allow assessment of such property apply.

F. Pursuant to FS 170.01(4), notwithstanding any other provision of law, a municipality may not levy special assessments for the provision of fire protection services on lands classified as agricultural lands under FS. 193.461 as may be amended from time to time, unless the land contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$10,000. Such special assessments must be based solely on the special benefit accruing to that portion of the land consisting of the residential dwelling and curtilage, and qualifying nonresidential farm buildings. As used in this subsection, the term "agricultural pole barn" means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress.

**Section 6. Legislative Determination of Special Benefit and Fair Apportionment.** The legislative determinations of special benefit and fair apportionment embodied in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances), the Initial Assessment

Resolution (Resolution 2011-084), the Final Resolution (Resolution 2011-098), and in all subsequent Preliminary and Annual Resolutions are affirmed, amended, modified, and incorporated herein by reference. Any amendments to such prior findings and determinations made by this Resolution shall not affecting the validity or effectiveness of any prior resolutions for purposes of the Fire Protection Assessments adopted and imposed by such prior resolutions. In addition, it is hereby ascertained, determined, and declared that the fire protection services to be funded by the Fire Protection Assessments provide special benefit to the Assessed Property based upon the findings and data contained in the 2021 Report and the following legislative determinations:

A. Upon adoption of this Preliminary Assessment Resolution determining the Fire Protection Assessed Costs and identifying the Assessed Parcels to be included in the Preliminary Assessment Roll, the legislative determinations of special benefit ascertained and declared in Sections 12-20 and 12-21 of the Code are hereby ratified and confirmed.

B. In accordance with the Town of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), no costs related to the provision of emergency medical services (EMS) are included in the Fire Assessed Costs used in determining the proposed Fire Protection Assessment Rates in this Resolution.

C. It is fair and reasonable to use the Broward County Property Appraiser's Fire Class Codes, Fire Basis element as described in the 2021 Report, and other property use and parcel information maintained by the Property Appraiser in the assessment calculation methodology and the preliminary assessment roll because the data maintained by the Property Appraiser is the most comprehensive, accurate, and reliable information available to determine property use, structures, number of Dwelling Units, and Building Area for improved property and acreage for vacant/undeveloped property. The database maintained by the Property Appraiser is used in development of the Tax Roll and is thus consistent and compatible with use of the Tax Roll for imposition and collection of the Fire Assessment under the Uniform Method of Collection.

D. Apportioning Fire Assessed Costs among classifications of property using historical demand for fire protection services is fair and reasonable and proportional to the special benefit received.

E. Fire Incident Reports are the most reliable data available to determine the potential demand for fire protection service from property use and to determine the benefit to property use resulting from the availability of fire protection services to protect and serve Assessed Parcels.



F. The level of services required to meet anticipated demand for fire protection services and the corresponding annual fire protection budget required to fund fire protection services to non-specific property uses would be required notwithstanding the occurrence of any incidents at such non-specific property uses. Therefore, it is fair and reasonable to omit those Incident Reports related to non-specific property from the Fire Assessed Costs allocation.

G. The potential demand for fire protection services to Residential property relates primarily to the presence of Dwelling Units on the parcel and the anticipated occupants of the structures, particularly Dwelling Units. To minimize administrative burdens and recognizing the relatively uniform initial fire protection response to Dwelling Units, the number of Dwelling Units on a parcel is a reasonable method of relating fire protection costs to the special benefit to such Dwelling Units and the property. Where parcels with one or more Dwelling Units also contain one or more structures that are not Non-residential Buildings or Dwelling Units, it is fair and reasonable to assess only the Dwelling Units as the primary driver of demand for fire protection services. Where parcels contain one or more structures that are not Non-residential Buildings or Dwelling Units, it is fair and reasonable to attribute demand for fire protection services equivalent to that of one Dwelling Unit to the Assessed Parcel. The demand for fire protection services by Non-residential Buildings is primarily determined by the size of the structure or structures, and the Building Area of Non-residential Buildings is a reasonable method of relating fire protection costs to the special benefits to such buildings and the property they occupy. There is a logical relationship between the presence of dwelling units on a parcel, the presence and size of Non-residential Buildings and the Fire Assessed Costs of providing the staff, equipment and fire protection services, the special benefit to Assessed Parcels from the provision of fire protection services, and the proposed Fire Protection Assessment calculated in the 2021 Report.

H. Allocating Assessed Costs per acre to parcels in Fire Class Code Acreage "A", vacant/undeveloped, is fair and reasonable based on historical call data, uses data maintained by the Broward County Property Appraiser, and minimizes administrative burdens while recognizing the special benefit from the suppression and containment of fires occurring on such parcels.

**Section 7. Determination of Fire Protection Assessment costs;**  
**Establishment of Preliminary Fire Protection Assessment Rates.**

A. The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for Fiscal Year 2021-22, is the amount

determined in the 2021 Report. The approval of the Preliminary Fire Protection Assessment Rate Schedules by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder, if any, of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available Town revenue other than Fire Protection Assessment proceeds.

B. The estimated Fire Protection Assessments specified in the Preliminary Fire Protection Assessment Rate Schedules as described in the 2021 Report are hereby established to fund, in whole or in part, the specified Fire Protection Assessed Costs determined to be assessed for Fiscal Year 2021-22 commencing on October 1, 2021.

**Fiscal Year 2021-22 Preliminary Fire Protection Assessment Rates**

<b>Rate Category</b>	<b>Assessment Unit</b>	<b>Preliminary Not-to-Exceed Assessment Rate</b>
"A" Acreage	Per Acre	\$ 84.15
"R" Residential/Other	Per DU/Unit	\$ 764.44
Combined Non-residential	Per SF	\$ 0.9211

C. The Preliminary Fire Protection Assessments established in this Preliminary Assessment Resolution for Fiscal Year 2021-22 shall be the proposed assessment rates applied by the Town Administrator in the preparation of the Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2021, as provided in Section 8 of this Preliminary Assessment Resolution. approved by adoption of an Annual Resolution shall constitute a lien upon the property 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.

**Section 8. Preliminary Assessment Roll.**

A. The Town Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2021-22, in the manner provided in the Code and this Preliminary Resolution. The Assessment Roll shall include all Assessed Parcels within the Fire Class Codes and rate classes. The Town

Administrator 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 and the 2021 Report.

B. A copy of this Preliminary Assessment Resolution, 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 the 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 Town staff.

C. 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 and the Report attached as Exhibit "A" is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Town.

**Section 9. Recognized Disabled Veterans Exemption.** Legally recognized Disabled Veterans, who live on homesteaded properties titled in their name within the Town, who have received a veteran's service-connected total and permanent disability ad valorem tax exemption, shall be exempt from the collection of the Fire Assessment. The Town shall buy down this 100% exemption with lawfully available, non-assessment funds.

**Section 10. Authorization of Public Hearing.** There is hereby established a public hearing to be held at 6:00 p.m. on Monday, September 13, 2021 in the Council Chambers in Southwest Ranches Town Hall, 13400 Griffin Road, Southwest Ranches, Florida , at which time the Town Council will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider adopting the Annual Resolution imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes. Adoption of the Annual Resolution after the public hearing and approval of the Final Roll shall be the final adjudication of the issues presented (including, but not limited to, the determination of benefit and fair apportionment, the method of apportionment and levy, the Fire Protection Assessment Rates, the Final Roll and the levy, collection and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of the Annual Resolution.

**Section 11. Notice by Publication.** The Town Administrator shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 12-53 of the Code. The notice shall be published no later than Monday, August 23, 2021.

**Section 12. Notice by Mail.** The Town Administrator shall also provide notice by first class mail to the owner of each Assessed Parcel, as required by Section 12-54 of the Code. Such notices shall be mailed no later than Monday, August 23, 2021. The Town Administrator may direct that such notice be combined with the TRIM notices prepared and mailed by the Broward County Property Appraiser.

**Section 13. Conflict.** All resolutions or parts of resolutions in conflict herewith are hereby superseded to the extent of such conflict.

**Section 14. 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.

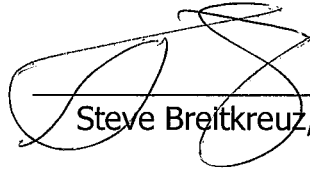
**Section 15. Application of Assessment Proceeds.** Proceeds derived by the Town from the Fire Protection Assessments shall be deposited into the Fire Protection Assessment Fund and used for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

**Section 16. Effective Date.** This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida, this 29<sup>th</sup> day of July 2021 on a motion by Vice Mayor Hartmann and seconded by Council Member Jablonski.

Breitkreuz	<u>Yes</u>
Hartman	<u>Yes</u>
Allbritton	<u>Yes</u>
Jablonski	<u>Yes</u>
Kuczinski	<u>Yes</u>

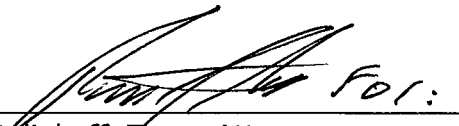
Ayes	<u>5</u>
Nays	<u>0</u>
Absent	<u>0</u>
Abstaining	<u>0</u>

  
Steve Breitkreuz, Mayor

Attest:

  
Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

  
Keith Poliakoff, Town Attorney  
100122.01

## **EXHIBIT A**

### **Town of Southwest Ranches Fire Protection Assessment Methodology Report**

Prepared by Munilytics, dated July 15, 2021

**(Referred to in Preliminary Assessment Resolution as Report or 2021  
Report)**

# **Town of Southwest Ranches, Florida Fire Protection Assessment Methodology Report**

**Prepared for the  
Town of Southwest Ranches**

**July 19, 2021**



## Introduction

The Fire Protection Special Assessment discussed and developed in this report is intended to provide funding for the provision of fire protection services in the Town of Southwest Ranches (the “Town”). The Town provides fire rescue services (along with police services) through a contractual arrangement with the Town of Davie (“Davie”). The Town fire rescue services include 2 Class A Pumpers and 2 Advance Life Support EMS transport-capable rescue vehicles. The Town also supplements this arrangement with a contractual relationship with the Southwest Ranches Volunteer Fire Rescue, Inc., (“Volunteers”). The Volunteer Fire Services component supplements both equipment and personnel. The Volunteer equipment provided are an attack truck and a fire engine pumper. Historically, the area that is now incorporated was serviced by Broward County and a volunteer fire department. Once incorporated in 2000, the Town gradually expanded services through contracts with other service providers. Of late, the Town hired Davie to provide this service. Davie currently operates 7 fire rescue stations, including Station 91, which is located within the Town of Davie, and Station 112, which is located in the Town of Southwest Ranches. Both stations have a rescue unit and a pumper. Each rescue unit normally is staffed with either a lieutenant or captain and a firefighter/paramedic. Each pumper is staffed with either a lieutenant or captain, a driver engineer and a firefighter paramedic. Volunteer firefighters either supplement or add to staffing for each shift. The volunteer operation is predominantly fire-related and includes personnel who provide Basic Life Support (BLS). The Davie pumpers are staffed primarily for fire services but can be dispatched for advanced life support (ALS) services when rescue units are unavailable. While the Davie pumpers do carry ALS equipment and supplies, they are not capable of patient transport. Likewise, paramedics normally assigned to Davie rescue units can also be used when necessary for fire duties. In both cases, however, the rescue units and fire apparatus exist primarily for either EMS calls (in the case of rescue units) or Fire calls (in the case of fire apparatus). The availability of cross-trained personnel is considered an additive value for both rescue services and fire services. The overwhelming amount of time spent by personnel performing fire services is while they are assigned to the fire apparatus. Likewise, personnel assigned to rescue units are almost always involved in rescue services. Like most departments, the origins of its operations are rooted in firefighting. The Department protects property with an estimated market value of approximately \$2.3 billion, and about 76% of this value is residential while only 2.6% is commercial or industrial. Much of the Town’s tax base is agricultural (14%).



Through various interlocal agreements, the Town and Davie provide and receive mutual aid from other departments. The prior fire protection assessment methodology was done in 2011.

## **Legal and Procedural Requirements**

Non-ad valorem special assessments for fire protection services, as repeatedly upheld by the Florida Supreme Court, “must meet two requirements: (1) the property assessed must derive a special benefit from the service provided; and (2) the assessment must be fairly and reasonably apportioned according to the benefits received.” Morris v. Town of Cape Coral, 163 So.3d 1174 (Fla. 2015) (citing Sarasota County v. Sarasota Church of Christ, 667 So.2d 180, 183 (Fla. 1995)). The special benefits to assessed properties provided by fire protection services in the Town include, but are not limited to, protecting the value and integrity of improvements, structures, and land, protecting the life and safety of intended occupants in the use and enjoyment of property, lowering the cost of fire insurance by the presence of a comprehensive fire protection program within the Town and limiting potential financial liability for uninsured or underinsured property, containing and extinguishing the spread of fire incidents occurring on property, and reducing the potential of damage and danger to structures and occupants of property from the spread of fire. Fire services funded by special assessments may include traditional fire department services such as fire suppression as well as educational programs, inspections, and basic life support medical services historically provided by first responders such as fire fighters. The assessments may not include or fund costs related to ambulance transport or advanced life support services as the Florida Supreme Court determined that such services do not provide the required special benefit to property. See Town of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002). Often, the broad term EMS is applied to both BLS and ALS responses. Because all front-line personnel are both firefighters and paramedics and are capable of providing ALS services, and, by extension, BLS services, we must segregate those costs which are exclusively attributed to ambulance transport or advance life support. The fire protection services to be provided to properties within the Town of Southwest Ranches are the type of costs and services that may be included in and funded from a fire protection assessment such as the one presented in this Report.

The Town adopted Ordinance Number 2001-9, codified as Sections 12-19 through 12-85 in the Code of Ordinances, Town of Southwest Ranches, Florida, to provide general authority,

procedures, and standards for the imposition of annual fire assessments. The Florida Statutes contain a number of procedural requirements that define the process for adoption of the proposed Fire Services Special Assessments to be collected through the uniform tax collection process under Florida Statutes §197.3632 (“Uniform Assessment Collection Act”). The process established in the Ordinance incorporates the current statutory requirements, including, for example, the provision of notice of proposed assessments by mail and by publication and a public hearing prior to final adoption of the assessments. The Town currently collects the special assessments on the annual property tax bill under the Uniform Assessment Collection Act and it is expected to continue that practice. The adoption of the Final Assessment Roll and Annual Assessment Resolution shall place a lien equal to the amount of the total assessment, including any accrued interest, on each assessed property. If collected on the ad valorem tax bill under the Uniform Assessment Collection Act, such lien is equal in rank and dignity to the lien of all state, county, district, and municipal taxes and other non-ad valorem assessments.

### **Estimated Cost of Fire Services**

Davie is expected to continue providing fire services to the Town. Davie has the equipment, fire flow, and personnel to service each property within the Town of Southwest Ranches. The Town has identified the costs for that service. The detail of those costs and the separation of costs related to fire and to EMs is presented in Appendix A of “*Fire Rescue Cost Apportionment, FY2021-2022 Budget*”, but are summarized below in Table A:

**(continued next page)**

**Table A**

**Davie Southwest Ranches Division  
Fire Rescue Budget Total Allocated For Assessment, FY2021-2022**

	<b>Total Budget</b>	<b>Fire</b>	<b>Rescue/EMS</b>
<b>Personnel Costs</b>			
Total All Personnel	<b>2,248,657</b>	<b>1,349,194</b>	<b>899,463</b>
<b>Operating Expenditures</b>			
Contractual Services	176,211	105,727	70,484
Internal Services _IT	94,998	56,999	37,999
Community Programs	1,000	600	400
Communications Services	17,586	10,552	7,034
Repairs and Maintenance, Vehicles	59,525	35,715	23,810
Repairs and Maintenance, Radios	3,500	2,100	1,400
Repairs and Maintenance, Equipment	4,400	2,640	1,760
Repairs and Maintenance, Equip. Directed	12,300	7,380	4,920
Repairs and Maintenance, SW Ranches	2,500	1,500	1,000
Offices Supply Expenses	500	300	200
Uniforms	6,600	3,960	2,640
Protective Fire Equipment	10,800	6,480	4,320
First Aid Supplies and Equipment	33,500	-	33,500
Emergency Preparedness	500	300	200
Fuel	7,232	4,339	2,893
Training and Education	7,779	4,667	3,112
<b>Total Operating Expenditures</b>	<b>438,931</b>	<b>243,259</b>	<b>195,672</b>
Total Expenditures, Davie	2,687,588	1,592,453	1,095,135
Davie Administrative Contract Costs	1,101,852	661,111	440,741
<b>TOTAL DAVIE CONTRACT</b>	<b>3,789,440</b>	<b>2,253,564</b>	<b>1,535,876</b>
Equipment Setaside	50,000	50,000	-
Other Fire Costs	580,757	348,454	232,303
Non Operating Debt and Capital Outlay	95,692	95,692	-
Assessment Expenses	176,764	176,764	-
Allocated Townwide Cost	221,086	221,086	-
<b>Total SWR Fire Budget</b>	<b>4,913,739</b>	<b>3,145,560</b>	<b>1,768,179</b>

Personnel and most other costs were allocated based upon the personnel assigned to either fire apparatus or rescue trucks. The organizational chart (Appendix B) of the Southwest Ranches department were used to determine the allocation of costs between fire and rescue services. This approach is rooted in the historical operation of the department. Were the rescue/ALS components to be removed from the costs of the Town, the Fire costs would remain: The Pumper would be staffed and with the same costs as have been allocated in this study. Some costs, such as medical equipment and supplies, which are clearly related to one service delivery or the other, were

allocated as noted in Table F. These costs have been allocated in proportion to the staffing of the fire and rescue vehicles. The Town has also provided to us allocated identifiable Town costs indirectly related to the Fire Department budget. To estimate future funding requirements, the apportionment methodology has assumed that these costs would annually increase based upon a 4.5% overall inflation factor. Table B summarizes the expected annual costs for the next five fiscal years are presented below; however, the annual assessments should be based upon the Town's expected annual costs adopted during the budget process: The 2022 fiscal year in Table B reflects the estimated budget for FY2021-2022 and is the amount of Assessable Fire Services Costs used in calculating the proposed not-to-exceed rates in Table E.

**Table B**  
**Forecasted Assessable Fire Services Costs**

<b>Fiscal Year</b>	<b>Forecasted Fire Costs</b>
2022	\$ 3,145,560
2023	\$ 3,287,110
2024	\$ 3,435,030
2025	\$ 3,589,607
2026	\$ 3,751,139

The Town Council may elect to include all or some portion of the total budget and projected fire services costs in the Fire Protection Assessment.

The Fire protection assessed costs, as provided in Ordinance No. 2001-9, can include, but are not limited to, all or any portion of the cost of the provision of fire protection services, facilities, or programs, which provide a special benefit to Assessed Property, and may include, but are not limited to, the following components: (1) the cost of physical construction, reconstruction or completion of any required facility or improvement; (2) the costs incurred in any required acquisition or purchase; (3) the cost of all labor, materials, machinery, and equipment; (4) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (5) the cost of computer services, data processing, and communications; (6) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (7) the cost of any indemnity or surety bonds and premiums for insurance; (8) the cost of salaries, volunteer pay, workers' compensation

insurance, pension or other employment benefits; (9) the cost of uniforms, training, travel, and per diem; (10) the cost of construction plans and specifications, surveys and estimates of costs; (11) the cost of engineering, financial, legal, and other professional services; (12) the costs of compliance with any contracts or agreements entered into by the Town to provide Fire Protection Services; (13) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector and/or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments; (14) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the Town Council by subsequent resolution; (15) a reasonable amount for anticipated delinquencies and uncollectible Fire Protection Assessments; and (16) reimbursement to the Town or any other person for any moneys advanced for any costs incurred by the Town or such person in connection with any of the foregoing components of Fire Protection Assessed Cost. Fire Protection Assessed Costs may, as determined by Council, include costs incurred directly or indirectly by the Town and costs incurred by another entity for the provision of fire protection services within the Town.

The Town may choose to include all or only some of these costs in the fire protection assessments so long as the total cost assessed does not exceed the actual cost of providing the service and the assessment imposed on a parcel does not exceed the special benefits to that parcel. The costs may be either direct or indirect so long as they relate to the provision of fire protection services. Historically, the Town has chosen to recover all of its fire costs from this assessment.

### **Determination of Benefit & Delineation of Benefit Area**

An important step in the special assessment process is the determination of special benefit and delineating the geographic area that will benefit from the planned improvements (the “Benefit Area”). The proposed Fire Protection Services will serve all properties within the entire Town of Southwest Ranches; thus, the boundary of the Benefit Area is the same as the boundary of the Town.

Certain properties in the Town will not be required to pay the Fire Protection Assessment – “exempt” property and “excluded” property. “Exempt” properties/structures include properties

that receive special benefit from the fire services but are not charged the Fire Protection Assessment. The exempt category includes all government parcels and agricultural property exempt from by statute. Under Florida Statutes §170.01(4), a municipality may not levy special assessments for the provision of fire protection services on lands classified as agricultural lands under Florida Statute §193.461, as may be amended from time to time, unless the land contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$10,000. Such special assessments must be based solely on the special benefit accruing to that portion of the land consisting of the residential dwelling and curtilage and qualifying nonresidential farm buildings. Agricultural pole barn means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress.

The ability to bill and collect special assessments on governmental properties is very limited and generally requires consent of the other governmental entity. Exemptions reflect both legal difficulties with collection of assessments and policy decisions of the Town. It is fair and reasonable not to impose the Fire Protection Assessment on such properties. Costs related to exempt properties are included in the cost allocation and assessment calculations so that those costs are not shifted to the assessments imposed on non-exempt properties. The costs related to exempt properties, as measured by the fire protection costs allocated to those properties in the assessment methodology, must be funded by the Town with other lawfully available non-fire assessment revenue.

“Excluded” property includes those parcels where no special benefit is provided to the parcel, such as roads and submerged lands. If they are not assessed by the Town, the costs are not re-allocated to the remaining assessable units or categories.

### **Cost Allocation Methodology**

The cost allocation and assessment methodology presented in this Report reflects the unique circumstances of the Town of Southwest Ranches with largely residential development, and a smaller amount of non-residential development. The Town is comprised primarily of

residential assessable structures and otherwise assessable barns, stables, and other farm structures that the Town has determined benefit from fire protection services to the same degree as a residential dwelling unit, or, if the structure is on the same parcel as a residential dwelling unit, is an appurtenant use that is considered to have benefited as part of the parcel. The Town also has institutional properties which include houses of worship, non-public schools, cemeteries, and other similar uses. The Town also has commercial and industrial/warehouse parcels. An analysis of call data over each year, over three years, and over five years has shown significant volatility of calls between the non-residential categories. Because of this, and because the response to fire calls seem to involve similar responses of manning and equipment, and because some of the apparent uses vary from actual uses (for example, one of the institutional properties at some point also was being used in a commercial fashion), combining (or blending) the categories of commercial, warehouse/industrial, and institutional together is reasonable and will provide more equitable and stable rates from year-to-year.

Using the BCPA's tax roll data, benefited parcels were identified using the various categories of land use codes within that data set. Additionally, and to keep the proposed apportionment categories as close to the existing categories as possible, we relied upon the Fire Class codes currently maintained by the BCPA. The BCPA has previously identified and coded the improved properties by type and assigned each parcel an appropriate Fire Class Code. We are recommending that the property appraiser's office continue with the existing coding for Commercial, Warehouse/Industrial, and Institutional should the Town revise its nonresidential allocation methodology in the future. For purposes of this report, we have shown the category descriptions, but for the purposes of rate determination, we have combined the costs and allocations together for the three fire class codes of C, I, and W. We reviewed consistency in this data, and it was determined to be of high accuracy. This data has also undergone considerable review over time. The Fire Class codes thus used were as follows:

**Residential/Other ("R")** This includes two types of property: (1) parcels with residential dwelling units, and (2) property with structures not classified as commercial, warehouse/industrial, institutional, or residential. These two types of R parcels are further described as follows:

(1) The Residential/Other Code includes property with residential dwelling units including single family, multifamily, and mobile homes not located in mobile home parks, as well as separate or attached guest houses or “granny flats” and anything considered a residential dwelling unit by the Property Appraiser. Structures that are not Non-residential Buildings, such as non-commercial barns or free-standing garages, located on a parcel with one or more Dwelling Units shall be considered as appurtenant to or accessory to the Dwelling Unit(s) and shall not be assessed separately.

(2) The “R” Code also includes property with no residential dwelling units but with one or more structures, such as assessable agricultural buildings or non-commercial barns, that are not Non-residential Buildings. Such structure(s) on a such a parcel shall collectively be assessed as one Dwelling Unit.

**Commercial (“C”)** This includes all property used for commercial activity, except where otherwise identified by its own Fire Class code and includes office and retail uses. It also includes recreational vehicle lots converted to a commercial square footage as provided by statute; the Town currently does not have any parcels fitting this fire class code but could in the future.

**Institutional (“I”)** This includes nursing homes and substance abuse centers; healthcare facilities located in shopping centers and office buildings, funeral homes and mausoleums; houses of worship, non-public schools, and various other uses.

**Warehouse/Industrial (“W”)** This includes manufacturing and processing sites, storage units and warehousing sites.

**Government (“X”)** This includes any developed property owned by a federal, state, or local government.

**Special (“S”, generally mixed use)** This includes property that has more than one use or improvement that contains more than one Fire Class code. An example is a commercial use that also has a residential use on the same parcel. Each use will be assigned the cost for that use and then combined on the notices and bills.

**Acreage (“A”)** This includes undeveloped property typically in use for various purposes and for which the Town assesses an acreage charge for fire services. Generally, the land is agricultural in nature. Some of this acreage, if given exemption by the property appraiser, is exempt from the assessment. It also includes other uses of property that are vacant, such as commercial and residential.

It should also be noted that properties, or portions of properties, that can sometimes be exempt from this assessment remain variously classified with Fire Class Codes but are not assessed if the Town has excluded them from the assessment. Again, these codes are used



by BCPA to assist them in the administration of their rolls and we believe them to be highly accurate at the parcel level. If they are not assessed by the Town, the costs are not re-allocated to the remaining assessable units or categories.

Each BCPA parcel for the Town of Southwest Ranches also has, in addition to a Fire Class code, a Fire Basis element, which indicates the number of applicable billing units located on the parcel. For example, a single-family residential dwelling unit would have a Fire Basis element of "1", indicating that the fixed residential assessment rate would be multiplied by "1" to arrive at an assessment amount and a duplex residential dwelling unit would have a Fire Basis element of "2", indicating that the fixed residential assessment rate would be multiplied by "2" to arrive at an assessment amount, and so on. Commercial, Warehouse/Industrial, and Institutional are based upon the square footage of the structure(s) on the property. The Fire Class code "S", Special, generally includes mixed-use parcels that have mixed assessment rates applied to them. The sum of each category (e.g., "Residential", "Commercial", etc.) are added together within this coding. The Fire Basis element code in this Fire Class code in this category indicates the amount of the assessment for that Fire Class code. The BCPA handles mixed-use parcels as exceptions and manually calculates the assessment based upon the particular mix of uses that exist on those parcels.

Table C notes the various Fire Class Categories and Fire Class Codes, the number of parcels benefitting from the assessment for that category, the unit of measure for the assessment, and the total number of units in that category that are being assessed. A parcel can have more than one Fire Rate Category:

**Table C**  
**Fire Rate Categories**

<b>Fire Rate Category</b>	<b>Fire Class Codes Included</b>	<b>Sum of Total Number of Units</b>	<b>Unit of Measure</b>	<b>Number of Parcels</b>
Combined Non Residential	C,I,W	986,968	Square Feet	58
Acreage	A	1,869	Acres	634
Residential	R	2,687	Dwelling Units	2,489
Government - Exempt	X	41,330	Square Feet	228
				<u>3,365</u>

Also, the BCPA combines 2 or more fire classes on the same parcel into a Special/Combination (Mixed Use) Fire Class “S”, which is not listed in the table above. The individual fire classes contained in each parcel coded “S” have been disaggregated and placed in their respective fire class code.

## **Fire/rescue Incidents**

Fire/rescue call for service data is maintained by Davie Fire Rescue. Davie provided call data related to the Town of Southwest Ranches for calendar years 2016-2020. The call data included all dispatched calls for all fire and rescue units at the Town’s stations. The call data contained fire service calls, calls for rescue services, and all other calls. Because rescue services do not benefit property, this call data was culled from further consideration, leaving only fire service call data in our analysis. We also excluded from the call data calls to property that was located outside of the Town limits (mutual aid calls).

The Town of Southwest Ranches and Davie use the National Fire Incident Reporting System (NFIRS) for the collection and categorization of all fire and rescue incident types. This system provides not only the nature of the call responded to but also includes the type of property involved in the call. This data forms the basis for determining not only which properties benefit from fire services, but also to what degree those types of properties demand service. While evaluating the call data, we exercised discretion in reclassifying certain incidents that we determined, for the purposes of this study, needed to be reclassified to accurately tie it to the most appropriate property use. As an example, an automobile fire in a parking lot at a shopping center would be reclassified from “uncovered parking” to a commercial use as the parking lot is considered to be part of the parcel owned by the shopping center for purposes of this study.

During the five-year period studied, the Town of Southwest Ranches had a total of 3494 recorded unique incidents of which 2,952 were non-fire related calls (generally rescue calls)

and 542 were fire- or property-related incidents. Calls were categorized into the two main categories (Fire and Rescue) based upon the Incident Type Number used in the NFIRS coding system. Also placed into the “Rescue” category were calls that were clearly not fire related, or clearly did not benefit real property, or the address/location was indeterminate. As noted earlier, mutual aid calls were excluded because they did not benefit properties within the Town. A list of the types of calls recorded by Davie and how this study categorized them is detailed in Appendix C, *Fire Rescue Call Categorization*. Of those 542 calls, 58 were on streets and roads not associated with any particular land use and those 58 calls were disregarded, leaving 484 fire calls to attribute to a fire class code.

The incident data also includes a “Property Use” code. These codes were then aggregated into larger Property Type codes that could be used to match more closely to the BCPA Category Codes used for fire assessments. The following Table D details the 484 fire or property incidents by the categories used to study fire service delivery and their corresponding BCPA Fire rate category:

**Table D**  
**Fire Calls by Fire Class Code Category**

<b>Fire Call Categorization</b>	<b>Corresponding BCPA Fire Class Code</b>	<b>Number of Fire Calls</b>	<b>Percent of Total</b>
Commercial	C	38	7.85%
Institutional	I	98	20.25%
Acreage	A	24	4.96%
Residential	R	316	65.29%
Warehouse/Industrial	W	4	0.83%
Government - Exempt	X	4	0.83%
<b>Totals</b>		<b>484</b>	<b>100%</b>

### Fire Calls by Fire Rate Category

Fire Rate Category	Corresponding BCPA Fire Class Code	Number of Fire Calls	Percent of Total
Combined Non Residential	C,W,I	140	28.9%
Acreage	A	24	5.0%
Residential	R	316	65.3%
Government - Exempt	X	4	0.8%
<b>Totals</b>		<b>484</b>	<b>100.00%</b>

As previously noted above, there were a total of 542 coded fire service incidents and this table includes a sub-set of 484 of them. The difference of 58 incidents is attributed to responses to parcels or areas that could not be attributed to any specific Fire Class Code. The overwhelming majority of these calls occurred on streets and roads and for which no particular fire class code could be determined.

The recoded incident data to the BCPA Fire Class coding was then distributed to the expected FY2022 Assessable Fire service costs. We then assigned the maximum assessment by category and in total, based upon the fire class categories base and percentage of benefit by Class for the Town of Southwest Ranches and the maximum expected cost of fire service delivery for fiscal year 2022:

**Table E**

### Fiscal Year 2021-2022 Proposed Assessable Fire Services Cost, Fire Code Apportionment and Proposed FY2021-2022 Assessment Rates

Fire Rate Category	Total Number of Units	Unit Type	Percent Apportioned	Amount Allocated To Category	Proposed Not To Exceed Rate Per Unit
Combined Non-Residential	986,968	Per Square Feet	28.90%	\$ 909,067	\$ 0.9211
Acreage	1,869	Per Acre	5.00%	157,278	\$ 84.15
Residential/Other	2,687	Per Unit	65.30%	2,054,051	\$ 764.44
Government - Exempt	41,330	Per Square Feet	0.80%	25,164	-
			<u>100.00%</u>	<u>\$ 3,145,560</u>	
				(99,102)	Less: Agricultural Exemptions
				(6,880)	Less: Residential Exemptions
				(25,164)	Less: Government - Exempt
				<u>\$ 3,014,414</u>	Net Amount Realized

## **Findings of Special Benefit and Fair Apportionment**

The improved properties in the Town are found to benefit from a special assessment because fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing fire incidents occurring on land and within miscellaneous buildings with the potential to spread and endanger other property and property features. Further, the availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and the property and rental values within the assessable area.

The Fire Assessed Costs included in the Fire Assessment do not include costs related to the provision of emergency medical services (EMS) and have been fairly and reasonably apportioned among the benefitted parcels. While there are many ways to fairly apportion the costs of the fire services to benefitted properties, we note the following:

Apportioning Fire Assessed Costs among classifications of property based upon the historical demand for fire protection services is a fair and reasonable method because it reflects the property uses' potential fire risk based upon building use and is a reasonable proxy for the amount of fire flow, firefighters training and experience, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the Town's standards and practices. Historical demand for fire protection services provides a fair, reasonable and proportionate relationship to the special benefit received by Assessed Parcels and will ensure that no property is assessed an amount greater than the special benefit received.

Using the Fire Class Codes developed and maintained by the Broward County Property Appraiser to define the classifications of property used to develop the Fire Assessment cost

allocations and rate calculations is fair and reasonable and reduces administrative burdens for both the Town and the Property Appraiser.

Apportioning the percentage of the fire protection assessed costs relating to historical calls for service among benefitted property based on Fire Class Codes is fair and reasonable because it reflects the property uses' potential fire risk based upon use, structure characteristics, and is a reasonable proxy for the amount of fire flow, firefighters training, and experience, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the Town's standards and practices.

The fire rescue incident reports (NFIRS) are the most reliable data available to determine the potential demand for fire services from property use and to determine the benefit to property use resulting from the demand for fire protection services to protect and serve buildings and land located within assessed property and their intended occupants. There exist sufficient fire incident reports that document the historical demand for fire protection services from assessed property within the property use categories. The relative demand that has been determined for each property use category by an examination of such fire rescue incident reports is consistent with the experience of the Town. Therefore, the use of the relative percentages that were determined by an examination of fire rescue incident reports is a fair and reasonable method to apportion the fire protection assessed costs among the property use categories.

The potential demand for fire protection services to Residential property relates primarily to the presence of Dwelling Units and the anticipated occupants of the Dwelling Units. Neither the size nor the value of the residential property determines the scope of the required fire response in the Town of Southwest Ranches. The potential demand for fire services is driven by the existence of each and every dwelling unit and the anticipated average occupant population. Other structures on a parcel with one or more Dwelling Units, such as non-commercial barns, free-standing garages and/or assessable farm structures, that are not Non-Residential Buildings are considered to be appurtenant to or accessory to the primary use of one or more Dwelling Units and are not assessed in addition to the Dwelling Unit(s). It is fair and reasonable to assess parcels with existing Dwelling

Units based on that primary use and to not assess other structures that are not Non-residential Buildings present on the same parcel.

“Residential/Other” or “R” Property, for purposes of imposition of the Fire Services Assessment, shall also include property with one or more structures that are not Non-residential Buildings, such as barns and/or accessory structures, and that are located on property without any existing Dwelling Unit(s). Such structures that are not Non-residential Building(s) on such parcels shall be assessed at the Residential Property Rate collectively as one (1) dwelling unit. Structures that are not Non-residential Buildings that are located on parcels with no existing Dwelling Units generate demand for fire protection services similar to that demand generated by a single Dwelling Unit. Apportioning fire assessed costs to structures that are not Non-residential Buildings, such as assessable farm structures and non-commercial barns, and that are located on a separate parcel (with no Dwelling Units) in the same manner as a residential dwelling unit is a fair and reasonable method because the responses to those structures is similar to a response to a residential dwelling unit.

Apportioning the percentage of the fire protection assessed costs based on the relative demand for fire services attributable to residential property on a per dwelling unit basis, or, in the case of a structure on a separate parcel that is not a Non-residential Building as described above, is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of parcel apportionment based upon historical call data.

The assessment of Non-residential Buildings by actual square footage (“Building Area”) is fair and reasonable for the purpose of parcel apportionment based on relative demand because the demand for fire service to such Non-residential Buildings is primarily determined and measured by the actual square footage of structures and improvements within benefited parcels. The greater the Building Area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a structure of that building’s size. Therefore, allocating assessable fire protection services costs to Non-residential Buildings based on the structure square footage (Building Area) is fair and reasonable and has a logical relationship to the demand for and benefit from fire protection services.

We believe that the apportionment methodology prepared herein is fair and reasonable, that the assessment rates proposed have a logical relationship to the special benefits to the Assessed Parcels from the availability and provision of fire protection services, that each Assessed Parcel located within the Town 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, and that the methodology fits the particular properties in and nature of the Town of Southwest Ranches.



7320 Griffin Road, Ste. 102  
Davie, Florida 33314  
954-903-0712

A handwritten signature in black ink, appearing to read "CW", written over a horizontal line.

Christopher Wallace, President  
July 19, 2021

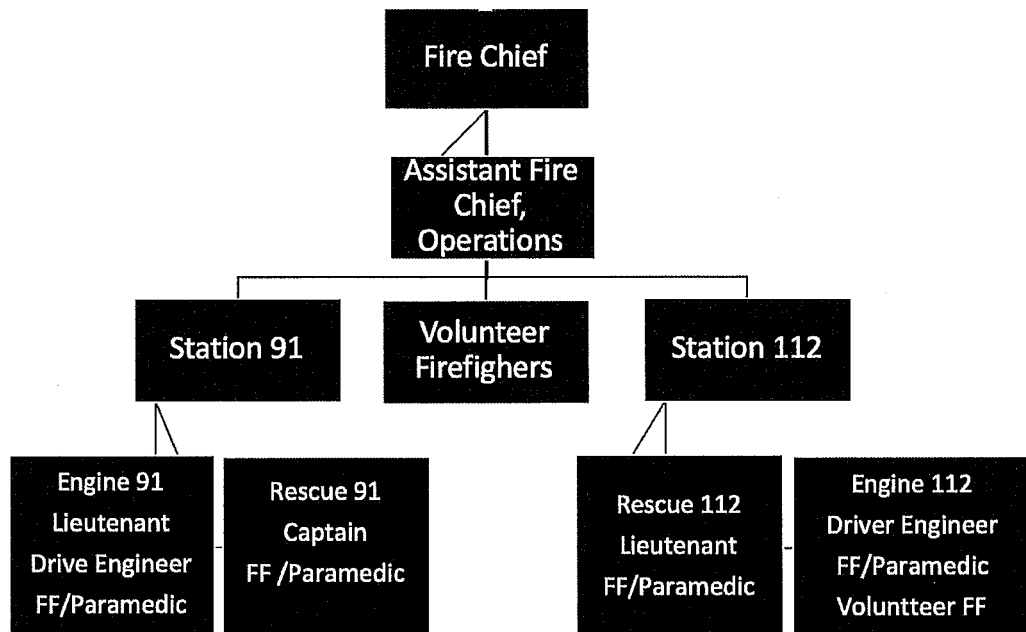


## Appendix A

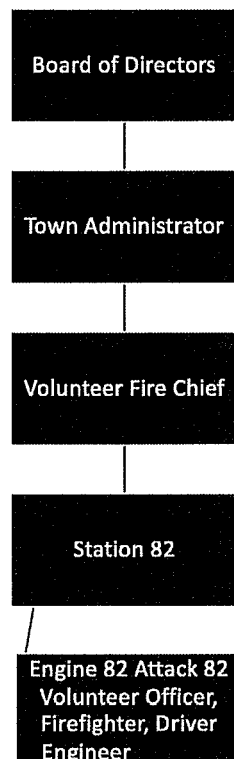
### Fire Rescue Cost Apportionment, FY2021-2022 Budget

	Total Budget	Fire Allocation	Rescue/EMS Allocation	Fire Costs	Rescue/EMS Costs
<b>Personnel Costs</b>					
Total All Personnel	2,248,657	60%	40%	1,349,194	899,463
<b>Operating Expenditures</b>					
Contractual Services	176,211	60%	40%	105,727	70,484
Internal Services _IT	94,998	60%	40%	56,999	37,999
Community Programs	1,000	60%	40%	600	400
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Repairs and Maintenance, Equipment	4,400	60%	40%	2,640	1,760
Repairs and Maintenance, Equip. Directed	12,300	60%	40%	7,380	4,920
Repairs and Maintenance, SW Ranches	2,500	60%	40%	1,500	1,000
Offices Supply Expenses	500	60%	40%	300	200
Uniforms	6,600	60%	40%	3,960	2,640
Protective Fire Equipment	10,800	60%	40%	6,480	4,320
First Aid Supplies and Equipment	33,500	0%	100%	-	33,500
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Fuel	7,232	60%	40%	4,339	2,893
Training and Education	7,779	60%	40%	4,667	3,112
<b>Total Operating Expenditures</b>	<b>438,931</b>			<b>243,259</b>	<b>195,672</b>
<b>Total Expenditures, Davie</b>	<b>2,687,588</b>			<b>1,592,453</b>	<b>1,095,135</b>
<b>Davie Administrative Contract Costs</b>	<b>1,101,852</b>	60%	40%	661,111	440,741
<b>Total Davie Contract</b>	<b>3,789,440</b>			<b>2,253,564</b>	<b>1,535,876</b>
Equipment Setaside	55,500	0%	100%	50,000	-
Other Fire Costs	580,757	60%	40%	348,454	232,303
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Assessment Expenses	176,764	100%	0%	176,764	-
Allocated Townwide Cost	221,086	100%	0%	221,086	-
<b>Total SWR Fire Budget</b>	<b>4,919,239</b>			<b>3,145,560</b>	<b>1,768,179</b>

**Appendix B**  
**Town of Southwest Ranches Fire Rescue**  
**Organizational Table**



**Southwest Ranches Volunteer Fire Rescue**



## Appendix C

### Fire Rescue Call Categorization

NFIRS Fire Type	Fire Class Code
<b>100 - Fire, Other</b>	
1 or 2 family dwelling	R
NULL	R
Open land or field	A
Outside or special property, Other	A
Residential street, road or residential driveway	R
Street, Other	STREET
Water utility	X
<b>111 - Building fire</b>	
1 or 2 family dwelling	R
<b>112 - Fires in structure other than in a building</b>	
Outbuilding or shed	R
<b>113 - Cooking fire, confined to container</b>	
1 or 2 family dwelling	R
<b>118 - Trash or rubbish fire, contained</b>	
1 or 2 family dwelling	R
Outside or special property, Other	A
<b>122 - Fire in motor home, camper, recreational vehicle</b>	
Open land or field	A
<b>131 - Passenger vehicle fire</b>	
1 or 2 family dwelling	R
Highway or divided highway	STREET
Open land or field	A
Residential street, road or residential driveway	STREET
Street, Other	STREET
Vehicle parking area	C
<b>1311 - Passenger vehicle fire with MVC</b>	
Residential street, road or residential driveway	STREET
<b>138 - Off-road vehicle or heavy equipment fire</b>	
1 or 2 family dwelling	R
Funeral parlor	C
<b>140 - Natural vegetation fire, Other</b>	
1 or 2 family dwelling	R
Crops or orchard	C
Open land or field	A
Outside or special property, Other	A
<b>141 - Forest, woods or wildland fire</b>	
1 or 2 family dwelling	R
<b>142 - Brush or brush-and-grass mixture fire</b>	
1 or 2 family dwelling	R
Highway or divided highway	STREET
Livestock production	C
Open land or field	A
Street, Other	STREET
Vacant lot	A
<b>143 - Grass fire</b>	
Open land or field	A
<b>150 - Outside rubbish fire, Other</b>	
1 or 2 family dwelling	R
Open land or field	A
Outside or special property, Other	A
Vacant lot	A
<b>151 - Outside rubbish, trash or waste fire</b>	
1 or 2 family dwelling	R
Crops or orchard	C
Highway or divided highway	STREET
Open land or field	A
Outside or special property, Other	A
Professional supplies, services	C
Residential street, road or residential driveway	R
Street, Other	STREET
<b>153 - Construction or demolition landfill fire</b>	
1 or 2 family dwelling	R
<b>154 - Dumpster or other outside trash receptacle fire</b>	
1 or 2 family dwelling	R
Professional supplies, services	C
<b>160 - Special outside fire, Other</b>	
1 or 2 family dwelling	R
Church, mosque, synagogue, temple, chapel	I
Street or road in commercial area	C
Vehicle parking area	C
<b>162 - Outside equipment fire</b>	
Crops or orchard	C
<b>173 - Cultivated trees or nursery stock fire</b>	
1 or 2 family dwelling	R

<b>251 - Excessive heat, scorch burns with no ignition</b>	
1 or 2 family dwelling	R
24-hour care Nursing homes, 4 or more persons	I
Food and beverage sales, grocery store	C
Mercantile, business, Other	C
Vehicle storage, Other	W
<b>400 - Hazardous condition, Other</b>	
1 or 2 family dwelling	R
Mercantile, business, Other	C
Street or road in commercial area	C
Street, Other	STREET
<b>411 - Gasoline or other flammable liquid spill</b>	
Convenience store	C
Street, Other	STREET
<b>412 - Gas leak (natural gas or LPG)</b>	
1 or 2 family dwelling	R
<b>424 - Carbon monoxide incident</b>	
1 or 2 family dwelling	R
<b>440 - Electrical wiring/equipment problem, Other</b>	
1 or 2 family dwelling	R
Educational, Other	I
High school/junior high school/middle school	I
Residential street, road or residential driveway	R
Street or road in commercial area	C
Street, Other	STREET
<b>441 - Heat from short circuit (wiring), defective/worn</b>	
1 or 2 family dwelling	R
<b>442 - Overheated motor</b>	
1 or 2 family dwelling	R
Church, mosque, synagogue, temple, chapel	I
Educational, Other	I
Highway or divided highway	STREET
<b>443 - Breakdown of light ballast</b>	
1 or 2 family dwelling	R
<b>444 - Power line down</b>	
1 or 2 family dwelling	R
Church, mosque, synagogue, temple, chapel	I
Outside or special property, Other	A
Residential street, road or residential driveway	R
Street or road in commercial area	C
Street, Other	STREET
Vehicle parking area	C
<b>445 - Arcing, shorted electrical equipment</b>	
1 or 2 family dwelling	R
Electrical distribution	I
Open land or field	A
Residential street, road or residential driveway	R
Schools, non-adult, other	I
Street, Other	STREET
<b>460 - Accident, potential accident, Other</b>	
Street, Other	STREET
<b>463 - Vehicle accident, general cleanup</b>	
Highway or divided highway	STREET
Street, Other	STREET
<b>480 - Attempted burning, illegal action, Other</b>	
1 or 2 family dwelling	R
<b>481 - Attempt to burn</b>	
Open land or field	A
<b>500 - Service Call, other</b>	
1 or 2 family dwelling	R
Household goods, sales, repairs	C
Outside or special property, Other	A
Street, Other	STREET
Vehicle parking area	C
<b>522 - Water or steam leak</b>	
1 or 2 family dwelling	R
<b>531 - Smoke or odor removal</b>	
1 or 2 family dwelling	R
<b>553 - Public service</b>	
1 or 2 family dwelling	R
Adult education center, college classroom	I
Open land or field	A
Residential street, road or residential driveway	R
<b>561 - Unauthorized burning</b>	
1 or 2 family dwelling	R
Open land or field	A
<b>651 - Smoke scare, odor of smoke</b>	

1 or 2 family dwelling	R
Open land or field	A
Outside or special property, Other	A
Professional supplies, services	C
Residential street, road or residential driveway	R
Street, Other	STREET
<b>653 - Smoke from barbecue, tar kettle</b>	
1 or 2 family dwelling	R
<b>671 - HazMat release investigation w/no HazMat</b>	
1 or 2 family dwelling	R
<b>700 - False alarm or false call, Other</b>	
1 or 2 family dwelling	R
Adult education center, college classroom	I
Church, mosque, synagogue, temple, chapel	I
Food and beverage sales, grocery store	C
Household goods, sales, repairs	C
Mercantile, business, Other	C
Residential, Other	R
Storage, Other	W
Street, Other	STREET
Vehicle storage, Other	W
<b>710 - Malicious, mischievous false call, Other</b>	
Day care, in commercial property	C
<b>714 - Central station, malicious false alarm</b>	
1 or 2 family dwelling	R
Adult education center, college classroom	I
Business office	C
Educational, Other	I
Elementary school, including kindergarten	I
Mental retardation/development disability facility	I
Residential board and care	R
Vehicle storage, Other	W
<b>715 - Local alarm system, malicious false alarm</b>	
Educational, Other	I
High school/junior high school/middle school	I
<b>730 - System malfunction, Other</b>	
1 or 2 family dwelling	R
Adult education center, college classroom	I
Church, mosque, synagogue, temple, chapel	I
High school/junior high school/middle school	I
<b>732 - Extinguishing system activation due to malfunction</b>	
1 or 2 family dwelling	R
Church, mosque, synagogue, temple, chapel	I
<b>733 - Smoke detector activation due to malfunction</b>	
1 or 2 family dwelling	R
24-hour care Nursing homes, 4 or more persons	I
Church, mosque, synagogue, temple, chapel	I
Food and beverage sales, grocery store	C
High school/junior high school/middle school	I
Mercantile, business, Other	C
Residential board and care	R
<b>735 - Alarm system sounded due to malfunction</b>	
1 or 2 family dwelling	R
24-hour care Nursing homes, 4 or more persons	I
Adult education center, college classroom	I
Church, mosque, synagogue, temple, chapel	I
Educational, Other	I
High school/junior high school/middle school	I
Mental retardation/development disability facility	I
Mercantile, business, Other	C
<b>736 - CO detector activation due to malfunction</b>	
1 or 2 family dwelling	R
<b>740 - Unintentional transmission of alarm, Other</b>	
1 or 2 family dwelling	R
Boarding/rooming house, residential hotels	C
Church, mosque, synagogue, temple, chapel	I
Educational, Other	I
Elementary school, including kindergarten	I
Vehicle storage, Other	W
<b>743 - Smoke detector activation, no fire - unintentional</b>	
1 or 2 family dwelling	R
24-hour care Nursing homes, 4 or more persons	I
Alcohol or substance abuse recovery center	I
Boarding/rooming house, residential hotels	C
Church, mosque, synagogue, temple, chapel	I
Educational, Other	I
Fire station	I

Food and beverage sales, grocery store	C
High school/junior high school/middle school	I
Mental retardation/development disability facility	I
Mercantile, business, Other	C
Preschool	C
Public or government, Other	X
Residential, Other	R
Vehicle storage, Other	W
<b>744 - Detector activation, no fire - unintentional</b>	
1 or 2 family dwelling	R
24-hour care Nursing homes, 4 or more persons	I
Alcohol or substance abuse recovery center	I
Boarding/rooming house, residential hotels	C
Church, mosque, synagogue, temple, chapel	I
Dormitory-type residence, other	R
Eating, drinking places, other	C
Educational, Other	I
Fire station	X
High school/junior high school/middle school	I
Schools, non-adult, other	I
Vehicle storage, Other	W
<b>745 - Alarm system activation, no fire - unintentional</b>	
1 or 2 family dwelling	R
Adult education center, college classroom	I
Boarding/rooming house, residential hotels	R
Church, mosque, synagogue, temple, chapel	I
Educational, Other	I
Fire station	X
Food and beverage sales, grocery store	C
High school/junior high school/middle school	I
Household goods, sales, repairs	C
Mental retardation/development disability facility	I
Mercantile, business, Other	C
Property Use, Other	C
Residential board and care	R
Residential or self-storage units	W
Restaurant or cafeteria	C
Vehicle storage, Other	W
<b>Alarm system activation, no fire - unintentional</b>	
1 or 2 family dwelling	R
Adult education center, college classroom	I
Church, mosque, synagogue, temple, chapel	I
Elementary school, including kindergarten	I
Mercantile, business, other	C
Preschool	C
<b>Alarm system sounded due to malfunction</b>	
Church, mosque, synagogue, temple, chapel	I
Household goods, sales, repairs	C
Mental retardation/development disability facility	I
<b>Arcing, shorted electrical equipment</b>	
Open land or field	A
Pipeline, power line or other utility right-of-way	STREET
Street, other	STREET
<b>Attempted burning, illegal action, other</b>	
1 or 2 family dwelling	R
<b>Authorized controlled burning</b>	
Open land or field	A
<b>Brush or brush-and-grass mixture fire</b>	
1 or 2 family dwelling	R
Open land or field	A
Residential street, road or residential driveway	R
<b>Building fire</b>	
1 or 2 family dwelling	R
<b>Detector activation, no fire - unintentional</b>	
1 or 2 family dwelling	R
Alcohol or substance abuse recovery center	I
High school/junior high school/middle school	I
Reformatory, juvenile detention center	I
<b>Electrical wiring/equipment problem, other</b>	
1 or 2 family dwelling	R
24-hour care Nursing homes, 4 or more persons	I
Residential street, road or residential driveway	R
Street, other	STREET
<b>Excessive heat, scorch burns with no ignition</b>	
1 or 2 family dwelling	R
Alcohol or substance abuse recovery center	I
Church, mosque, synagogue, temple, chapel	I

<b>False alarm or false call, other</b>	
1 or 2 family dwelling	R
Business office	C
Elementary school, including kindergarten	I
Food and beverage sales, grocery store	C
Household goods, sales, repairs	C
Mercantile, business, other	C
Places of worship, funeral parlors, other	I
Preschool	C
<b>Fire, other</b>	
Service station, gas station	C
<b>Gasoline or other flammable liquid spill</b>	
Service station, gas station	C
Lightning strike (no fire)	
1 or 2 family dwelling	R
<b>Malicious, mischievous false call, other</b>	
Food and beverage sales, grocery store	C
High school/junior high school/middle school	I
<b>Natural vegetation fire, other</b>	
1 or 2 family dwelling	R
Ind., utility, defense, agriculture, mining, other	I
<b>Outside equipment fire</b>	
1 or 2 family dwelling	R
<b>Outside rubbish, trash or waste fire</b>	
Dump, sanitary landfill	I
Open land or field	A
Outside or special property, other	G
<b>Overheated motor</b>	
Highway or divided highway	STREET
<b>Passenger vehicle fire</b>	
Street, other	STREET
Vehicle parking area	C
<b>Power line down</b>	
1 or 2 family dwelling	R
Residential street, road or residential driveway	R
Street, other	STREET
<b>Smoke detector activation due to malfunction</b>	
1 or 2 family dwelling	R
Elementary school, including kindergarten	I
<b>Smoke detector activation, no fire - unintentional</b>	
1 or 2 family dwelling	R
Alcohol or substance abuse recovery center	I
Church, mosque, synagogue, temple, chapel	I
Public or government, other	X
<b>Smoke or odor removal</b>	
1 or 2 family dwelling	R
<b>Smoke scare, odor of smoke</b>	
1 or 2 family dwelling	R
Business office	C
<b>System malfunction, other</b>	
1 or 2 family dwelling	R
<b>Trash or rubbish fire, contained</b>	
1 or 2 family dwelling	R
<b>Unauthorized burning</b>	
1 or 2 family dwelling	R
<b>Unintentional transmission of alarm, other</b>	
1 or 2 family dwelling	R
24-hour care Nursing homes, 4 or more persons	I
Alcohol or substance abuse recovery center	I
Bank	C
Residential or self-storage units	W
Storage, other	W
<b>Water or steam leak</b>	
Street, other	STREET
<b>Water problem, other</b>	
1 or 2 family dwelling	R
Mercantile, business, other	C
Street, other	STREET
<b>Water vehicle fire</b>	
Open land or field	A

# EXHIBIT B

## Town of Southwest Ranches Proposed FY 2021/2022 Fire Assessment Worksheet

### Sources:

Fire Administration Department  
Volunteer Fire Service Department  
Volunteer Fire Fund

Expenditures	Total FY 2021-2022 Proposed	General Fund Portion	Fire Assessment Portion
% Allocation per Consultant Study for FR Contractual Services Only		40.00%	60.00%

### Direct Expenses:

Fire Rescue Contractual Service	\$ 3,789,440	\$ 1,515,776	\$ 2,273,664
Operating Expenses	348,454	N/A	348,454
Non-Operating Debt	29,485	N/A	29,485
Capital Outlay	66,207	-	66,207
Fire Protection/Control Contingency	55,500	N/A	55,500
<b>Sub-Total</b>	<b>\$ 4,289,086</b>	<b>\$ 1,515,776</b>	<b>\$ 2,773,310</b>

### Other Expenses

Publication & Notification Costs	1,411
Statutory Discount	110,345
Collections Cost	39,408
Fire Assessment Cost Allocation of Townwide Personnel\Contractual Costs	221,086
<b>Total Fire Assessment Expenses</b>	<b>\$ 3,145,560</b>

### Based On 2021 Consultant Study

Property Category	Assess Unit Type	% Apportioned	Amount	Total Proposed Rates FY 21/22	Total Assessed Rates FY 20/21	Difference: Increase (Decrease)
Combined Non-Res:Commercial-321,601 SF	Per Sq.Ft. Bldg Area	7.85%	246,927	\$ 0.9211	\$ 1.1266	\$ (0.2055)
Combined Non-Res:Institutional-554,580 SF	Per Sq.Ft. Bldg Area	20.25%	636,976	\$ 0.9211	\$ 1.2106	\$ (0.2895)
Combined Non-Res:Warehse/Indust-110,787 SF	Per Sq.Ft. Bldg Area	0.80%	25,164	\$ 0.9211	\$ 0.5417	\$ 0.3794
Acreage - 1,869 Acres	Per Acre	5.00%	157,278	\$ 84.15	\$ 84.76	\$ (0.61)
Residential - 2,687 Units	Per Unit	65.30%	2,054,051	\$ 764.44	\$ 629.14	\$ 135.30
Government - Exempt - 41,330 SF	Per Sq.Ft. Bldg Area	0.80%	25,164	\$ -	\$ -	\$ -
<b>Total</b>		<b>100%</b>	<b>\$ 3,145,560</b>			