

**RESOLUTION NO. 2001-74**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES; DESCRIBING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF SOUTHWEST RANCHES; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A FINAL PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council authorized the Town Administrator to study the possibility of implementing a non-ad valorem fire rescue assessment program in order to recover the costs associated with the provision of fire rescue services; and

**WHEREAS**, a study of the service demand was completed and the study provided for the Town Council to consider policy issues and varying rates of revenue recovery associated with implementation of the fire rescue assessment program and policies; and

**WHEREAS**, the Town Council has directed the Town Administrator on policy matters in response to a public workshop meeting held on July 10, 2001; and

**WHEREAS**, the adoption of fire rescue assessment rates resulting from the Town Council's policy direction requires the adoption of an Initial Assessment Resolution as provided herein and as required under the Town's Assessment Ordinance as well as under the Uniform Method of Collection provided under Florida Statutes Chapter 197.3632,

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Southwest Ranches, Florida:

**Section 1: AUTHORITY.** This Resolution is adopted pursuant to the provisions of Ordinance No. 2001-9, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**Section 2: PURPOSE AND DEFINITIONS.** This Resolution constitutes the Initial Assessment Resolution as defined in Ordinance No. 2001-9 (the "Ordinance"). 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" means that type of vacant property, regardless of property use category, designated under the Property Appraiser's database as a "Acreage," and specifically listing the number of acres to the nearest whole acre, indicating the property does not have any improvements and could be made readily developable in the future.

**“Building”** means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes. This term shall include the use of land in which lot or spaces are offered for use, rent or lease for the placement of mobile homes, travel trailers, or the like for residential purposes.

**“Building Area”** means the adjusted area of a Building expressed in square feet and 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 determined by the Town.

**“Building Lot”** means that type of vacant property designated under the Property Appraiser’s database as a “Lot” indicating the property does not have any improvements but is in a condition which is readily developable.

**“Code Descriptions”** mean the code descriptions listed in the Property Appraiser’s database and the code descriptions listed in the Improvement Codes.

**“Commercial Property”** means those Tax Parcels with a Code Description designated as “Commercial” in the Property Use Codes specified in Appendix A.

**“Cost Apportionment”** means the apportionment of the Fire Rescue Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 6 of this Initial Assessment Resolution.

**“Demand Percentage”** means the percentage of demand for fire rescue services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire rescue services as reflected in computer-aided dispatching (CAD) records databases under the methodology described in Section 6 of this Initial Assessment Resolution.

**“DOR Code”** means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the Town.

**“Estimated Fire Rescue Assessment Rate Schedule”** means that rate schedule attached hereto as Appendix B and hereby incorporated herein by reference, specifying the Fire Rescue Assessed Costs and the estimated Fire Rescue Assessments in Section 8 of this Initial Assessment Resolution.

**“Improvement Codes”** mean the property use codes assigned by the Property Appraiser to Tax Parcels within the City as specified in Appendix A attached hereto and incorporated herein by reference.

**“Industrial/Warehouse Property”** means those Tax Parcels with a Code Description designated as “Industrial/Warehouse” in the Property Use Codes specified in Appendix A.

**“Institutional Property”** means those Tax Parcels with a Code Description designated as “Institutional” in the Property Use Codes specified in Appendix A.

**“Mixed Use Property”** means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Code Description in the Improvement Code in more than one Property Use Category, if applicable.

**“Non-Residential Property”** means, collectively, Commercial Property, Industrial/Warehouse Property, and Institutional Property.

**“Parcel Apportionment”** means the further apportionment of the Fire Rescue Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 7 of this Initial Assessment Resolution.

**“Property Use Categories”** means, collectively, Residential Property and all categories of Non-Residential Property.

**“Residential Property”** means those Tax Parcels with any type of residential use, including apartments, condominiums, duplexes, triplexes, multi-family and travel trailers, together with those Tax Parcels with a Code Description designated as “Residential” in the Property Use Codes specified in Appendix A.

**“Residential Unit”** means (1) a Building, or a 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, travel trailers, or the like for residential purposes.

**“Tax Parcel”** means a parcel of property located within the Town to which the Property Appraiser has assigned a distinct ad valorem property tax identification number, collectively, Residential Property and all categories of Non-Residential Property.

**Section 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.** Upon the imposition of Fire Rescue Assessments for fire rescue services, facilities, or programs against Assessed Property located within the Town, the Town shall provide fire rescue services to such Assessed Property. A portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost required to provide fire rescue services, facilities, and programs shall be funded by available Town revenues other than Fire Rescue Assessment proceeds.

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 rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

**Section 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS.** Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

**Section 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** It is hereby ascertained and declared that the Fire Rescue

Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations:

### **GENERAL**

Upon the adoption of this Initial Assessment Resolution determining the Fire Rescue Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.4 of the Ordinance are hereby ratified and confirmed.

Fire rescue services possess a logical relationship to the use and enjoyment of improved and vacant property by: (1) protecting and enhancing the value of the land, improvements, and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of improvements and structures within improved parcels; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the Town; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property.

The combined fire protection, control, suppression, prevention, and related rescue or first responder services of the Town under its existing consolidated fire rescue program or service contract(s) enhances and strengthens the relationship between such services and the use and enjoyment of Buildings within improved parcels of property within the Town.

As a consequence of such consolidated fire rescue program, all of those services meeting the criteria of special benefit and fair apportionment as they relate to fire protection, control, suppression, prevention, and related rescue or first responder services, representing the majority portion of the annual consolidated fire rescue program budget, may be funded from special assessment proceeds.

It is fair and reasonable to use the Department of Revenue (DOR) Property Use Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Property Appraiser's Tax Roll database containing the Property Use Codes is the most comprehensive, accurate, and reliable information readily available to determine the property use as well as the Building Area for improved property within the Town, and (2) the Tax Roll database containing the property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

The information found in the Property Appraiser's building square footage database file may be used because (1) the data maintained in the files reveals the existence of a Building, the non-residential building square footage, and the Building's DOR Property Use Codes, and (2) the data is most accurate because the DOR Codes, Building Use Code (BUC) and building square footage data represent records maintained by the Property Appraiser having the most accurate and readily available information relative to Building Area regardless of property use.

### **COST APPORTIONMENT**

Apportioning Fire Rescue Assessed Costs among classifications of improved property based upon historical demand for fire rescue services is fair and reasonable and proportional to the special benefit received.

Computer-aided dispatching (CAD) records represent reliable data available to determine the potential demand for fire rescue services from property use and to determine the benefit to

property use resulting from the availability of fire rescue services to protect and serve Buildings located with or upon Assessed Property and their intended occupants. There exists sufficient CAD data documenting the historical demand for fire rescue services from Assessed Property within the Property Use Categories. The Demand Percentage determined for each Property Use Category by an examination of such CAD data is consistent with the experience of the Town. Therefore, the use of Demand Percentages determined by an examination of the CAD data is a fair and reasonable method to apportion the Fire Rescue Assessed Costs among the Property Use Categories.

As a result of the rural character of the Town and the high demand for services under the response category of "Brush Fire," the suppression of fire on vacant property benefits the Buildings within the adjacent improved property by the containment of the spread of fire as well as provides fire protection for miscellaneous structures, livestock, trees and shrubbery, crops, citrus, agricultural and other farming property, be they residential or commercial, rather than providing protection only to the vacant property itself. Therefore, it is fair and reasonable to apportion Fire Rescue Assessed Costs to vacant property and the CAD data documenting historical fire services provided to vacant property, as indicated by a lack of a specific street address, are included in the Demand Percentage calculation. It is fair and reasonable to assign Brush Fires that do not have a specific street address to vacant properties since callers must provide a specific address in requesting fire rescue services so it is safe to assume the land is vacant because there is no address. Furthermore, it is fair and reasonable to assign Brush Fires that do not have a specific street address to vacant properties based on the ratio of Building Lots and their estimated size to the total vacant land Acreage as indicated by the number of acres in the Property Appraiser's database.

It is a legal requirement based on case law and is fair and reasonable to omit from the Demand Percentage calculation the CAD data documenting services that appear primarily to provide benefit to persons rather than property. This shall include calls that document services provided to non-specific property uses, such as fire rescue responses to intersections related to motor vehicle accidents and other services that primarily relate to the provision of emergency medical services of all types.

#### **RESIDENTIAL PARCEL APPORTIONMENT**

The use of a combined residential unit rate for fire rescue services to include all residential property is sound in consideration of the insignificant number of residential properties that are not single family in nature.

The size or the value of the residential parcel does not determine the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a residential unit and the anticipated average occupant population. This validates classifying travel trailers, multi-family or other residential uses as residential units equivalent to a single-family unit.

It is valid to treat multiple barns or outbuildings on residential properties the same way as they have been treated in the past. If there is more than one outbuilding or barn, an additional residential unit will be charged in order to avoid the single family homeowner from subsidizing the larger horse farm or agricultural use that are often commercial enterprises but not classified as such.

Apportioning the assessed costs for fire rescue services attributable to the residential property use category on a per residential unit basis is required to avoid cost inefficiency and

unnecessary administration and is a fair and reasonable method of parcel apportionment based upon historical call data.

## **NON-RESIDENTIAL PARCEL APPORTIONMENT**

The risk of loss and demand for fire rescue service availability differs significantly and increases proportionally to the overall size of the commercial, institutional, or industrial/warehouse classified property.

The use of the total improved square footage found on the existing Property Appraiser's database is fair and reasonable because: (i) the square footage indicates the size of the building which correlates to the demand for resources necessary to fight a fire; (ii) there is a very small number of parcels categorized as non-residential and the actual square footage of structures and improvements from the existing database is already available; and (iii) using a different method than has been used in the past such as classifying buildings within square footage ranges for which many ranges would have no buildings would be administratively burdensome and would be an invalid apportionment method due to the small number of buildings which would have very widespread range categorizations and weighted rates.

**Section 6. COST APPORTIONMENT METHODOLOGY.** To correlate the Property Use Categories with the CAD data, the DOR Property Use Codes were used to determine the Property Use Categories. Appendix A contains a designation of Code Descriptions by Property Use Category with the detailed Improvement Codes. The Code Descriptions by Property Use Category were grouped into categories based on Residential, Commercial, Industrial/Warehouse, and Institutional properties which were allocated on a percentage basis as determined by the historical demand for fire rescue services as reflected by the CAD data.

Based upon the Property Use Category determined by the Code Descriptions in the Improvement Codes, the number of fire rescue CAD incidents filed within an annual sampling period were determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage of fire rescue CAD incidents allocated to each Property Use Category, said percentage determined by the total number of CAD incidents documented for all Property Use Categories within the sampling period.

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

**Section 7. PARCEL APPORTIONMENT METHODOLOGY.** The apportionment among Tax Parcels of that portion of Fire Rescue Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix C, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Initial Assessment Resolution by reference.

It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix C is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 8 of this Initial Assessment Resolution.

**Section 8. DETERMINATION OF FIRE RESCUE ASSESSED COSTS; ESTABLISHMENT OF INITIAL FIRE RESCUE ASSESSMENT RATES.** The Fire Rescue Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2001, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule, attached hereto as Appendix B. The approval of the Estimated Fire Rescue Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Rescue Assessed Costs. The remainder of such Fiscal Year budget for fire rescue services, facilities and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2001. No portion of such Fire Rescue Assessed Costs are attributable to capital improvements that are funded by impact fee proceeds necessitated by new growth or development.

The estimated Fire Rescue Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the Town Administrator in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2001 as provided in Section 9 of this Preliminary Rate Resolution.

**Section 9. ASSESSMENT ROLL.** The Town Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2001, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The Town Administrator shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Initial Assessment Resolution. A copy of this Initial Assessment Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue 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 proposed for the Fiscal Year beginning October 1, 2001 be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property located within the Town.

**Section 10. AUTHORIZATION OF FINAL PUBLIC HEARING.** The Town Administrator is hereby directed to insure the scheduling of a public hearing to be held at 7:00 p.m. on September 10, 2001, at the Apple Tree Montessori School, 6301 SW 160<sup>th</sup> Avenue, Southwest Ranches, Florida, at which time the Town Council will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners. The Town Council will consider imposing Fire Rescue Assessments and collecting such assessments on the same bill as ad valorem taxes by confirmation of the Initial Assessment Resolution rates as provided herein via the adoption of a Final Assessment Resolution at said public hearing.

**Section 11. NOTICE BY PUBLICATION.** The Town Administrator shall publish a notice of the final public hearing described in Section 10 herein in the manner described in Section 2.4 in the Ordinance in the event circumstances so require.

**Section 12. NOTICE BY MAIL.** The Town Administrator shall also provide notice by mail to the Owner of each parcel of Assessed Property of the final public hearing described in Section 10 herein in the manner described in Section 2.5 in the Ordinance in the event circumstances so require.

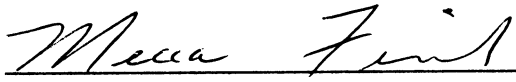
**Section 13. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the Town from the Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be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

**Section 14. CONFLICTS.** All Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of the conflict.

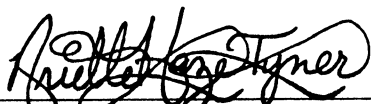
**Section 15. SEVERABILITY.** If any clause, section, or other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

**Section 16. EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

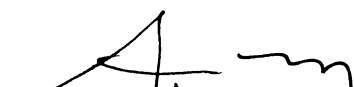
**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida this 12th day of July 2001.

  
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Mecca Fink, Mayor

Attest:

  
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Arielle Haze Tyner, Town Clerk

Approved as to Form and Correctness:

  
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Gary A. Poliakoff, J.D., Town Attorney



## APPENDIX A

### CATEGORIES AND ASSOCIATED DEPARTMENT OF REVENUE PROPERTY USE CODES

<b>DOR</b>	<b>Descr</b>	<b>Category</b>
0	VACANT RESIDENTIAL	ACREAGE
10	VACANT COMMERCIAL	ACREAGE
40	VACANT INDUSTRIAL	ACREAGE
70	VACANT INSTITUTIONAL	ACREAGE
99	ACREAGE NON AGRICULTURAL	ACREAGE
1	SINGLE FAMILY IMPROVED	RESIDENTIAL
2	MOBILE HOME	RESIDENTIAL
3	MULTI FAMILY +10 UNITS	RESIDENTIAL
4	CONDOMINIUM	RESIDENTIAL
5	CO-OPS	RESIDENTIAL
6	RETIREMENT HOMES/NONEXPT	RESIDENTIAL
7	MISC RESIDENTIAL	RESIDENTIAL
8	MULTI FAMILY 2-9 UNITS	RESIDENTIAL
28	MOBILE HOME PARKS/PK LOTS	RESIDENTIAL
36	CAMPS	COMMERCIAL
80	UNDEFINED	NOT USED
82	GOVT FOREST/PARKS/RECREATIONAL	NOT USED
91	UTILITIES, GAS/ELEC/TELEP	NOT USED
92	MINING, PETROLEUM, GAS	NOT USED
93	SUBSURFACE RIGHTS	NOT USED
94	RIGHT-OF-WAY	NOT USED
95	RIVERS & LAKES, SUBMERGED	NOT USED
96	SEWAGE DISP, BORROW PITS	NOT USED
97	OUTDOOR REC OR PARK	NOT USED
98	CENTRALLY ASSESSED	NOT USED
11	STORES 1 STORY	COMMERCIAL
12	MIXED USE STORE/OFFICE	COMMERCIAL
13	DEPARTMENT STORES	COMMERCIAL
14	SUPERMARKETS	COMMERCIAL
15	REGIONAL SHOPPING CTRS	COMMERCIAL
16	COMMUNITY SHOPPING CTR	COMMERCIAL
17	OFFICE NON-PROF 1 STORY	COMMERCIAL
18	OFFICE NON-PROF 2+ STORY	COMMERCIAL
19	PROFFESIONAL SERVICES	COMMERCIAL
20	AIR/MARINE/BUS TERMINALS	COMMERCIAL
21	RESTAURANTS/CAFETERIAS	COMMERCIAL
22	DRIVE-IN RESTAURANT	COMMERCIAL
23	BANK/S & L/MORTGAGE/CREDIT	COMMERCIAL

24	INSURANCE COMPANY OFFICE	COMMERCIAL
25	REPAIRS SVC TV/LAUNDRIES	COMMERCIAL
<b>DOR</b>	<b>Descr</b>	<b>Category</b>
26	SERVICE STATIONS	COMMERCIAL
27	AUTO SALES/SERVICE/RENTAL	COMMERCIAL
29	WHOLESALE/PRODUCE OUTLETS	COMMERCIAL
30	FLORIST/GREENHOUSE	COMMERCIAL
31	OPEN STADIUMS	COMMERCIAL
32	THEATER/AUDITORIUM (ENCL)	COMMERCIAL
33	NIGHTCLUB/BAR/LOUNGE	COMMERCIAL
34	BOWLING/SKATING/POOL HALL	COMMERCIAL
35	TOURIST ATTRACTION	COMMERCIAL
37	RACE TRACK; HORSE/DOG/AUTO	COMMERCIAL
38	GOLF COURSE/DRIVING RANGE	COMMERCIAL
39	HOTELS/MOTELS	COMMERCIAL
41	LT MFG/SM MACH SHOP/PRINT	INDUSTRIAL/WAREHOUSE
42	HEAVY IND/EQUIP MFG/MACH	INDUSTRIAL/WAREHOUSE
43	LUMBER YARD/SAWMILL	INDUSTRIAL/WAREHOUSE
44	PACK PLANT (FRUIT/MEAT)	INDUSTRIAL/WAREHOUSE
45	CANNERIES/DISTILLERIES	INDUSTRIAL/WAREHOUSE
46	FOOD PROCESSING/BAKERIES	INDUSTRIAL/WAREHOUSE
47	CEMENT PLANTS	INDUSTRIAL/WAREHOUSE
48	WAREHOUSING	INDUSTRIAL/WAREHOUSE
49	OPEN STORAGE	INDUSTRIAL/WAREHOUSE
71	CHURCHES	INSTITUTIONAL
72	PRIVATE SCHOOLS & COLLEGE	INSTITUTIONAL
73	PRIVATE OWNED HOSPITALS	INSTITUTIONAL
74	HOMES FOR THE AGED	INSTITUTIONAL
75	ORPHANAGES	INSTITUTIONAL
76	MORTUARIES/CEMETERIES	INSTITUTIONAL
77	CLUBS, LODGES, UNION HALLS	INSTITUTIONAL
78	SANITARIUMS, CONVALES, REST	INSTITUTIONAL
79	CULTURAL ORG, FACILITIES	INSTITUTIONAL
85	HOSPITALS	INSTITUTIONAL
81	MILITARY	INSTITUTIONAL
83	PUBLIC COUNTY SCHOOLS	INSTITUTIONAL
84	COLLEGES	INSTITUTIONAL
86	COUNTY	INSTITUTIONAL
87	STATE	INSTITUTIONAL
88	FEDERAL	INSTITUTIONAL
89	MUNICIPAL NOT PARKS	INSTITUTIONAL
90	LEASEHOLD GOVT OWNED	INSTITUTIONAL
50	IMPROVED AGRICULTURAL	ACREAGE
51	VEGETABLE CROPS	ACREAGE
52	BI-ANNUAL ROW CROPS	ACREAGE

53	ROW CROPS	ACREAGE
54	TIMBERLAND SITE 90+	ACREAGE
55	TIMBERLAND SITE 80-89	ACREAGE
<b>DOR</b>	<b>Descr</b>	<b>Category</b>
56	TIMBERLAND SITE 70-79	ACREAGE
57	TIMBERLAND SITE 60-69	ACREAGE
58	TIMBERLAND SITE 50-59	ACREAGE
59	TIMBERLAND NOT CLASSIFIED	ACREAGE
60	IMPROVED PASTURE LAND	ACREAGE, RESIDENTIAL or COMMERCIAL
61	SEMI-IMPROVED LAND	ACREAGE, RESIDENTIAL or COMMERCIAL
62	NATIVE LAND	ACREAGE, RESIDENTIAL or COMMERCIAL
63	WASTE LAND	ACREAGE, RESIDENTIAL or COMMERCIAL
64	GRAZING LAND CLASS V	ACREAGE
65	GRAZING LAND CLASS VI	ACREAGE
66	CITRUS	ACREAGE, RESIDENTIAL or COMMERCIAL
67	POULTRY/BEES/FISH/RABBIT	ACREAGE, RESIDENTIAL or COMMERCIAL
68	DAIRY, HOG & CATTLE FEED	ACREAGE, RESIDENTIAL or COMMERCIAL
69	ORNAMENTALS, MISC AG	ACREAGE, RESIDENTIAL or COMMERCIAL
9	COMMON AREA	ACREAGE

**NOTE:** Land normally classified as Acreage will be assessed based upon the use of the building(s) on the property which could result in a Residential or Commercial rate categorization.

APPENDIX B

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ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION B-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS.

The estimated Fire Rescue Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2001 is \$477,043.

SECTION B-2. ESTIMATED FIRE RESCUE ASSESSMENTS. The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2001, are hereby established as follows for the purpose of this Initial Assessment Resolution:

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PROPERTY USE BILLING UNIT TYPE FY 2001-02  
CATEGORY  
RESIDENTIAL Rate Per Residential Unit \$ 148.00  
NON-RESIDENTIAL  
PROPERTY USE Rate per building square foot (non-  
CATEGORIES residential)  
Commercial \$ 0.24  
IndusnnaVVVwarehouse \$ 0.24  
Institutional \$ 0.25  
BUILDING LOTS Rate Per Lot (regardless of size) S 48.00  
ACREAGE Rate Per Acre S 7.82

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## APPENDIX C

### PARCEL APPORTIONMENT METHODOLOGY

**SECTION C-1. COST APPORTIONMENT.** The estimated Fire Rescue Assessed Costs of \$477,043 is based upon a Council policy representing 75 percent of the total assessable costs and takes into account reductions for policy adjustments as determined by the Town Council. The assessment apportionment methodology for fire rescue services shall be based on (1) the estimated fire rescue budget, (2) the real property tax roll database maintained by the Property Appraiser for property within the Town, and (3) the fire rescue incident data specific to the Town. Included in the cost apportionment is the underlying special benefit and fair apportionment assumptions.

**SECTION C-2. GENERAL METHODOLOGY.** The assessable cost to provide fire rescue services for Fiscal Year 2001-02 shall be apportioned among property use categories based upon the historical demand for fire rescue services reflected by the fire rescue incident data received from Broward County. Rates were generated in the rate model by using the total number of properties in each category, the unit measure being applied to calculate the rate for that property category and the demand for services as apportioned to the property use categories. The table below shows the categories and amounts recovered from the Town Council policy of recovering 75% of the assessable costs and includes adjustments for the Council policy directive of implementing the fair share Acreage rate over a three-year period.

<b>Property Category</b>	<b>Number of Fire Rescue Incidents</b>	<b>Percent of Total Incidents</b>	<b>75% Budget Scenario</b>
Residential	99	66.00%	\$335,739
Commercial	18	12.00%	\$61,043
Institutional	13	8.67%	\$44,087
Building Lots	6	4.00%	\$20,348
Acreage	14	9.33%	\$15,826
<b>TOTAL =</b>	<b>150</b>	<b>100.00%</b>	<b>\$477,043</b>
<b>PERCENT</b>			<b>75.00%</b>

The billing unit of measure used to apportion and calculate the rate for each individual tax folio (parcel) is shown in the following table.

**PARCEL BILLING UNIT WITHIN EACH  
PROPERTY USE CATEGORY**

Category	Billing Unit Type
Residential	Residential Unit (includes one barn or outbuilding)
Non-Residential <ul style="list-style-type: none"> <li>• Commercial</li> <li>• Industrial/Warehouse</li> <li>• Institutional</li> </ul>	Improvement Area: Actual Building Square Footage per Property Appraiser Records
Building Lots	Per Lot
Acreage	Per Acre

Applying the parcel apportionment methodology, fire rescue assessment rates were computed for each category of property use in the Town. The specific methodology and underlying assumptions for the parcel apportionment within each category of property use is generally described below.

**SECTION C-3. RESIDENTIAL PROPERTY PARCEL APPORTIONMENT.**

Based upon the historical demand for fire rescue services, the percentage of the Town's total fire rescue assessable costs attributable to property in the residential category was calculated. The amount of the assessable costs allocable to property in the residential property use category was divided by the number of residential units in the residential category including single family dwelling units, multi-family units and mobile homes to compute the fire rescue assessment to be imposed against each unit. For residential parcels that contain more than one non-residential building, an additional residential billing unit will be applied to the property for each outbuilding in excess of one. This policy is fair and reasonable in that it prevents the single family homeowner who has no barns (or only one) from subsidizing the larger horse farm or agricultural use. Any property traditionally used for agriculture or a similar open space use and is classified as such but includes a residence on the property shall be charged under the residential parcel category and policies.

**SECTION C-4. NON-RESIDENTIAL PROPERTY PARCEL APPORTIONMENT.** Based upon the historical demand for fire rescue services, property in the Non-Residential Property Use Classification will fund a percentage of the Town's total fire rescue assessable costs segregated by Commercial, Industrial/Warehouse, and Institutional categories. The amount of the assessable costs allocable to buildings within each of the Non-Residential Property Use Classification was calculated based upon the exact square footage figures contained within the Property Appraiser's database times the calculated per square footage rate as determined by the demand percentage and total square footage within each category. It is fair and reasonable to exempt from the assessment certain institutionally classified properties that provide a clear public purpose and public benefits to include all governmental owned properties and public schools. It is fair and reasonable to not exempt from

the assessment certain institutionally classified properties that do not provide a clear public purpose and public benefits to include churches and non-profit organizations.

**SECTION C-5. BUILDING LOTS AND ACREAGE PROPERTY PARCEL APPORTIONMENT.** Because of the rural and agricultural character of the Town and the high number of brush fire calls, it is a valid assumption that the suppression of fires on vacant property has substantial benefits to improved property by containing the spread of fire. It can be assumed that non-specific fire rescue locations consist primarily of calls to roads and highways involving a wide range of services whose location is not specifically known but is usually represented by an intersection location rather than an address. They are indicated by general use call types, such as "Unknown Type Fire" or "Any Fire Not Otherwise." Other calls relate to situations in the public right-of-way and should not be assigned to a property category. These would include calls related to hazmat (spills) or fire service calls related to general outdoor property such as signs, fences and utility poles. It is fair and reasonable to not assign the calls which were at intersections and could not be specifically assigned to a property use type. These relate to transient traffic or situations such as lightning strikes to utility poles and it is fair and reasonable to exclude them from the apportionment methodology. It is fair and reasonable to assign non-specific location brush fire calls to vacant lots and acreage which would not otherwise receive an assessment without assigning these service demands to them and this assignment is logical because they have no street addresses. Furthermore, because brush fires are not in intersections or on the street as in the case of other non-specific property location calls, it is fair and reasonable to assign the unassigned brush fire calls to vacant parcels represented by building lots and acreage. It is also fair and reasonable to handle them in a special manner in consideration of these calls being the most prevalent type of fire services call overall. It is fair and reasonable to assign those brush fire calls that do not have specific addresses to vacant lands and those that have specific addresses to the property category from which the service call originated. Any property traditionally used for agriculture or a similar open space use and is classified as such but includes a residence on the property shall be charged under the residential parcel category and policies.