RESOLUTION NO. 2026-065

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; PROVIDING PURPOSE AND DEFINITIONS; AMENDING IN PART SECTION 3 OF RESOLUTION 2026-056 BY PROVIDING A NEW DEFINITION; INCORPORATING THE FINAL 2026 FIRE ASSESSMENT REPORT AS REVISED AND CORRECTED; PROVIDING FOR PROVISION AND FUNDING OF FIRE PROTECTION SERVICES; PROVIDING FOR IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; PROVIDING LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; APPROVING THE FINAL FIRE SERVICES ASSESSMENT RATES AND FINAL ROLL RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN FOR FISCAL YEAR 2026-2027; CONFIRMING AN EXEMPTION FOR VETERANS WITH SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; PROVIDING FOR EFFECT OF ADOPTION OF RESOLUTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Southwest Ranches, Florida ("Town Council"), 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, the Town Council desires to reimpose a Fire Services Assessment within the Town using the procedures in the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, pursuant to Ordinance 2001-09, the imposition of a Fire Services Assessment for fire services, facilities, and programs for Fiscal Year 2026-2027 requires certain processes which the Town has fulfilled; and

WHEREAS, annually, a Preliminary Fire Services 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, annually, after a public hearing noticed by mail and publication, an Annual Fire Services Assessment Resolution approves the final rates and final roll for the Fire Assessments and directs submittal of the final roll to the Tax Collector's Office for billing on the annual property tax bills; and

WHEREAS, the Town Council has previously imposed a Fire Assessment, and the imposition of a Fire Assessment for fire services, facilities, and programs each fiscal year continues to be an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property for FY 2026-2027; and

WHEREAS, the Town Council, during the Fiscal Year 2012, made an initial 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 Veterans Service-Connected Total and Permanent Disability ad valorem tax exemption providing them with a 100% exemption for Fire Service Assessments pursuant to a June 23, 2011 unanimous vote and wish to provide for such exemption for the Fiscal Year 2026-2027; and

WHEREAS, on July 23, 2026, the Town Council adopted Resolution 2026-056 ("2026 Preliminary Resolution") accepting, concurring with, and approving the methodology and proposed fire service assessment rates; and

WHEREAS, the Town Council of the Town of Southwest Ranches, Florida, desires to reimpose a fire service assessment program within the Town using the tax bill collection method, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Annual Fire Assessment Rate Resolution to impose Fire Assessments for Fiscal Year 2026-27; 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. 2001-09, 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 Annual Resolution confirms, modifies, supersedes, and amends any previous Fire Assessment Resolutions. Where any conflicts occur between this Resolution and any previous Fire Assessment Resolution, this Resolution shall prevail; however, nothing in this Resolution amends or disturbs the validity of any Fire Protection Assessments adopted and imposed by any previously adopted resolutions. This Annual Resolution modifies and amends the 2026 Preliminary Resolution by approving final assessment rates, by approving

a final assessment roll based on the final assessment rates and further confirms and modifies the 2026 Preliminary Resolution as may be determined necessary by the Town Council.

Section 3. Purpose and Definitions. This Resolution constitutes the Annual Fire Services Assessment Resolution as defined in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances) and adopts and imposes Fire Assessments as presented in Section 7 for the Fiscal Year beginning October 1, 2026. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and in Resolution No. 2011-084, as may have been amended and supplemented by subsequent resolutions.

Section 3 of Resolution No. 2026-056, amending Section 3 of Resolution No. 2011-084, is hereby further amended to add the following definition:

"2026 Final Report" or **"Town of Southwest Ranches 2026 Final Fire Protection Assessment Methodology Report"** means the version of the 2026 Report prepared by Munilytics, initially dated July 16, 2026, as revised on August 6, 2026 and as corrected on September 3, 2026. The 2026 Final Report supersedes and amends previously approved Reports. This 2026 Final Report provides updated information regarding the budget and calculation of the fire assessment rates adopted and approved by this 2026 Annual Resolution. The 2026 Final Report is attached hereto and incorporated within this Resolution as Exhibit A. With the adoption of this 2026 Annual Resolution, the Town Council approves this 2026 Final Report.

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 as determined by the Broward County Property Appraiser (BCPA), 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.

Section 5. Imposition and Computation of Fire Protection Assessments. Fire Protection Assessments shall be imposed against all Assessed Parcels. Fire Protection Assessments shall be computed in the manner set forth in the 2026 Preliminary Resolution as amended, modified and confirmed by this Annual Resolution.

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 Assessment Resolution (Resolution 2011-098), and in all subsequent Preliminary and Annual Resolutions, are affirmed, amended, modified, and incorporated herein by reference. In addition, it is hereby ratified, confirmed, and declared that the fire protection services to be funded by the Fire Protection Assessments provide special benefit to the Assessed Property and that the Fire Protection Assessed Costs are fairly and reasonably allocated to Assessed Properties. It is hereby ascertained, determined and declared that each parcel of Assessed Property located within the Town will be benefitted by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment adopted and imposed against such parcel by this Annual Resolution.

Section 7. Approval of Final Fire Protection Assessment Rates and Final Fire Protection Assessment Roll.

A. Notice of the proposed Fire Assessments and a public hearing has been provided by mail and by publication. Notice by mail was provided in the annual notice of ad valorem property taxes mailed by the BCPA. The public hearing was held on September 14, 2026, and comments and objections of all interested persons have been heard, in person or virtually as may have been authorized, and considered by the Town Council.

B. The Fire Protection Assessments to be assessed on benefitted parcels are hereby established as follows:

Fiscal Year 2026-27 Final Fire Protection Assessment Rates

Rate Category	Assessment Unit	Final Fire Assessment Rate
"A" Acreage	Per Acre	$ 90.77
"R" Residential/Other	Per Dwelling Unit	$ 844.67
Combined Non-residential	Per Sq Ft Bldg. Area	$ 1.1934

C. The above rates of assessment are hereby finally approved. The above Final Fire Assessment Rates shall be used to update and amend the Assessment Roll as needed and are hereby levied and imposed on all parcels of Assessed Property on the Final Assessment Roll. The Final Assessment Roll, as may have

been updated or amended, is hereby adopted and approved. Approval by adoption of this 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.

D. The Mayor, or the Town Administrator as the Mayor's designee, shall certify the Final Assessment Roll and Final Assessment Rates to the Broward County Tax Collector no later than September 15, 2026, as required by statute.

Section 8. 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 100% exempt from the collection of the Fire Assessment. The Town shall buy down this 100% exemption with lawfully available, non-assessment funds.

Section 9. Effect of Adoption of Resolution. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy 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 this Annual Rate Resolution.

Section 10. 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 11. Conflict. All resolutions or parts of resolutions in conflict herewith are hereby superseded to the extent of such conflict.

Section 12. 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 13. 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 14th day of September, 2026 on a motion by Cm Hartmann and seconded by Cm Kuczenski.

Breitkreuz	Yes	Ayes	5
Jablonski	Yes	Nays	0
Allbritton	Yes	Absent	0
Hartmann	Yes	Abstaining	0
Kuczenski	Yes		

Attest:

Steve Breitkreuz, Mayor

Debra M. Ruesga, CMC, Town Clerk

Approved as to Form and Correctness:

Keith Poliakoff, Town Attorney
1001.2026.088

EXHIBIT A

"2026 FINAL REPORT"

Town of Southwest Ranches, Florida

FY2026-27 Fire Assessment Methodology Report

Prepared by Munilytics
Initially dated July 26, 2026
Revised on August 6, 2026 and
Corrected on September 3, 2026

(Referred to in 2026 Annual Assessment Resolution as 2026 Final Report)

EXHIBIT A

2026 FINAL REPORT

Town of Southwest Ranches, Florida

Fire Protection Assessment Report

"2026 Methodology Report"

Prepared for the Town of Southwest Ranches

July 16, 2026
Revised for Subsidy August 6, 2026
Corrected on September 3, 2026

MUNILYTICS

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 also supplements this arrangement with a contractual relationship with the Southwest Ranches Volunteer Fire Rescue, Inc., ("Volunteers"). The Town fire rescue services include 2 Class A Pumpers and 2 Advance Life Support EMS transport-capable rescue vehicles. 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 $4.6 billion, and about 79% of this value is residential while only 1.6% 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.

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, FY2026-2027 Budget*".

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 was 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 A 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 2027 fiscal year in Table A reflects the estimated budget for FY2026-2027 and is the amount of Assessable Fire Services Costs used in calculating the proposed not-to-exceed rates in Table E. The Town Council has elected to subsidize the costs by $100,000 that would otherwise be assessable.

Table A

Forecasted Assessable Fire Services Costs

Fiscal Year	Forecasted Fire Costs
2027	$ 3,786,418
2028	$ 3,956,807
2029	$ 4,134,863
2030	$ 4,320,932
2031	$ 4,515,374

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, referred to collectively in this Ordinance as Fire protection assessed costs, which provide a special benefit to Assessed Property, and may include, but is 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 or budgeted 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 cost so long as they related to the provision of fire protection services. Historically, the Town has chosen to recover all 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 any or the full cost of the Fire Protection Assessment. The exempt category includes all government parcels and agricultural property exempted 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. This category also includes any other parcels that may receive some special benefit from fire services but, based on a policy determination of the Town Council, do not receive sufficient special benefit to require imposition of the Fire Protection Assessment. Excluded properties are not part of the cost allocation process in the assessment calculations.

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 (most of which are owned by religious organizations), cemeteries, and sundry other 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 have some conflicts with actual uses (one of the institutional properties at some point also was being used in a commercial fashion), we believe combining (or blending) the categories of commercial, warehouse/industrial, and institutional together will be in the long run more equitable and rate stable 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 in case the Town finds that it needs to revert to the discreet allocation of costs to those categories. 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 those three fire class codes. 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 all residential dwelling units, be they single family, multifamily, and mobile homes not located in mobile home parks. This includes separate or attached guest houses or "granny flats" or anything considered a residential dwelling unit. 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. This "R" coding also includes any structures, such as assessable agricultural buildings or non-commercial barns, that are not Non-residential Buildings and that are located on a parcel with no residential units. Such structure(s) on a such a parcel shall collectively be assessed as one Dwelling Unit.

Blended Non-Residential Uses Other than Acreage.

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 (whether for commercial or non-commercial purposes), 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 might 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 Not-for-profits 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 B notes the various Fire Class Categories and 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 Class Category:

Table B

BCPA Fire Class Counts

Fire Class Category	Category Code(s)	Sum of Total Number of Units	Unit of Measure	Number of Parcels
Commercial	C	318,149	Square Feet	23
Institutional	I	582,820	Square Feet	24
Acreage,Vacant	A,V	1,745	Acres	576
Residential	R	2,825	Dwelling Units	2,589
Warehouse/Industrial	W	124,184	Square Feet	12
Government - Exempt	X	42,188	Square Feet	238
				3,462

Source: BCPA 2026 Southwest Ranches Fire July Detail File. Mixed-use parcels have been disaggregated; therefore, the number of parcels listed here is greater than the total number of actual parcels

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 2016-2024. 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 eight-year period studied, the Town of Southwest Ranches had 941 fire- or property-related incidents that could be attributed to a specific property use type. 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.*

The incident data includes a "Property Use" code or specific street address from which a property use code could be reasonably determined. 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 C details the 941 fire or property incidents by the categories used to study fire service delivery and their corresponding BCPA Fire Class codes:

Table C

Fire Calls by Fire Class

Fire Call Categorization	Corresponding BCPA Fire Class Code	Number of Fire Calls, 2016-2024	Percent of Total
Commercial	C	100	10.63%
Institutional	I	195	20.72%
Acreage	A	39	4.14%
Residential	R	593	63.02%
Warehouse/Industrical	W	9	0.96%
Government- Exempt	X	5	0.53%
		941	100.00%

We then blended the Commercial, Institutional, and Warehouse/Industrial categories:

Table D

Fire Calls by Blended Fire Class

Blended Fire Call Categorization	Corresponding BCPA Fire Class Coding	Number of Fire Calls	Percent of Total
Blended Category (C,W,I)	C,W,I	304	32.31%
Acreage	A	39	4.14%
Residential	R	593	63.02%
Government- Exempt	X	5	0.53%
		941	100.00%

The recoded incident data to the BCPA Fire Class coding was then distributed to the expected FY2026 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 2027:

Table E

Fiscal Year 2026-2027 Maximum Assessable Fire Services Cost,

Fire Code Apportionment and Maximum FY2026-2027 Assessment Rates

Class	Total Number of Units	Unit Type	Percent Apportioned	Amount Allocated To Class	Proposed Not To Exceed Rate Per Unit
Blended (Commercial, Institutional, Warehouse/Industrial	1,025,153	Per Square Feet	32.31%	$ 1,223,392	$ 1.1934
Acreage	1,727	Per Acre	4.14%	156,758	$ 90.7688
Residential/Other	2,825	Per Unit	63.02%	2,386,201	$ 844.67
Government - Exempt	42,188	Per Square Feet	0.53%	20,068	-
			100.00%	$ 3,786,418	
				(99,503)	Less: Acreage Exemptions
				(20,068)	Less: Government Exempt
				(22,806)	Less: Residential Exempt
				$ 3,644,041	Net Amount Realized

Findings of Special Benefit and Fair Apportionment

The improved properties in the Town are found to benefit from the 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 benefited 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). 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 are 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.

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

Christopher Wallace, President
July 16, 2026
Revised for Subsidy August 6, 2026
Minor Corrections on September 3, 2026

Appendix A

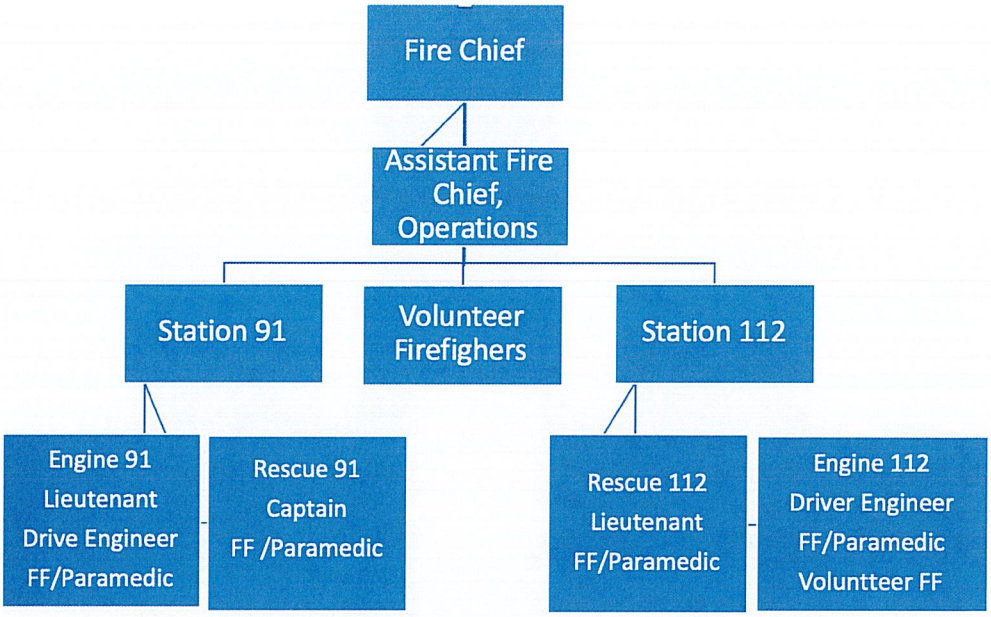
Fire Rescue Cost Apportionment, FY2026-2027 Budget

	Total Budget	Fire Allocation	Rescue/EMS Allocation	Fire Costs	Rescue/EMS Costs
Personnel Costs					
Total All Personnel	**3,541,034**	**60%**	**40%**	**2,124,620**	**1,416,414**
Operating Expenditures					
Contractual Services	238,680	0%	100%	-	238,680
Internal Services _IT	144,044	60%	40%	86,426	57,618
Communications Services	12,601	60%	40%	7,561	5,040
Repairs and Maintenance, Vehicles	98,238	60%	40%	58,943	39,295
Reparis and Maintenance, Radios	3,925	60%	40%	2,355	1,570
Repairs and Maintenance, Equipment	13,550	18%	82%	2,439	11,111
Repairs and Maintenance, Equip. Directed	16,250	60%	40%	9,750	6,500
Repairs and Maintenance, SW Ranches	2,500	100%	0%	2,500	-
Offices Supply Expenses	500	60%	40%	300	200
Uniforms	11,000	60%	40%	6,600	4,400
Protective Fire Equipment	23,184	60%	40%	13,910	9,274
First Aid Supplies and Equipment	52,792	0%	100%	-	52,792
Emergency Preparedness	500	60%	40%	300	200
Fuel	13,224	60%	40%	7,934	5,290
Training and Education	13,164	60%	40%	7,898	5,266
Total Operating Expenditures	**644,152**			**206,917**	**437,235**
Total Expenditures, Davie	4,185,186			2,331,537	1,853,649
Davie Administrative Contract Costs	534,275	60%	40%	320,565	213,710
Total Davie Contract	**4,719,461**			**2,652,102**	**2,067,359**
Contingency	175,000	100%	0%	175,000	-
Other Operating Expenses	552,388	100%	0%	552,388	-
Assessment Expenses	177,440	100%	0%	177,440	-
Allocated Townwide Cost	329,488	100%	0%	329,488	-
General f/und Subsidy	(100,000)	100%	0%	(100,000)	-
Total SWR Fire Budget	**5,853,777**			**3,786,418**	**2,067,359**

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

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

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
653 - Smoke from barbecue, tar kettle	
1 or 2 family dwelling	R
671 - HazMat release investigation w/no HazMat	
1 or 2 family dwelling	R
700 - False alarm or false call, Other	
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
710 - Malicious, mischievous false call, Other	
Day care, in commercial property	C
714 - Central station, malicious false alarm	
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
715 - Local alarm system, malicious false alarm	
Educational, Other	I
High school/junior high school/middle school	I
730 - System malfunction, Other	
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
732 - Extinguishing system activation due to malfunction	
1 or 2 family dwelling	R
Church, mosque, synagogue, temple, chapel	I
733 - Smoke detector activation due to malfunction	
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
735 - Alarm system sounded due to malfunction	
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
736 - CO detector activation due to malfunction	
1 or 2 family dwelling	R
740 - Unintentional transmission of alarm, Other	
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
743 - Smoke detector activation, no fire - unintentional	
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
744 - Detector activation, no fire - unintentional	
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
745 - Alarm system activation, no fire - unintentional	
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
Alarm system activation, no fire - unintentional	
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
Alarm system sounded due to malfunction	
Church, mosque, synagogue, temple, chapel	I
Household goods, sales, repairs	C
Mental retardation/development disability facility	I
Arcing, shorted electrical equipment	
Open land or field	A
Pipeline, power line or other utility right-of-way	STREET
Street, other	STREET
Attempted burning, illegal action, other	
1 or 2 family dwelling	R
Authorized controlled burning	
Open land or field	A
Brush or brush-and-grass mixture fire	
1 or 2 family dwelling	R
Open land or field	A
Residential street, road or residential driveway	R
Building fire	
1 or 2 family dwelling	R
Detector activation, no fire - unintentional	
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
Electrical wiring/equipment problem, other	
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
Excessive heat, scorch burns with no ignition	
1 or 2 family dwelling	R
Alcohol or substance abuse recovery center	I
Church, mosque, synagogue, temple, chapel	I

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

Town of Southwest Ranches
Proposed FY2026-2027
Fire Assessment Worksheet

EXHIBIT B

Sources:
Fire Administration Department
Volunteer Fire Service Department
Volunteer Fire Fund

Expenditures	Total FY2026-2027 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	$ 4,719,461	$ 2,067,359	$ 2,652,102	*
Operating Expenses	902,388	$ 350,000	552,388	
Government & Acreage Exemptions	-	142,377	-	**
Capital Outlay	-	N/A	-	
Fire Protection/Control Contingency	175,000	N/A	175,000	
Sub-Total	**$ 5,796,849**	**$ 2,559,736**	**$ 3,379,490**	
Other Expenses				
Publication & Notification Costs			1,436	
Statutory Discount			131,142	
Collections Cost			44,863	
Fire Assessment Cost Allocation of Townwide Personnel\Contractual Costs			329,488	
Council Approved Subsidy			**(100,000)**	
Total Fire Assessment Expenses			**$ 3,786,418**	

Based on 2026 Consultant Study

Property Category	Assess Unit Type	% Apportioned	Amount	Proposed Rates FY26/27	Adopted Rates FY25/26	Difference: Increase Decrease
Combined Non-Res: Commercial-318,149SF	Per Sq.Ft. Bldg Area	10.63%	402,497	$ 1.1934	$ 1.0999	$ 0.0935
Combined Non-Res: Institutional-582,820 SF	Per Sq.Ft. Bldg Area	20.72%	784,543	$ 1.1934	$ 1.0999	$ 0.0935
Combined Non-Res: Warehse/Indust-124,184 SF	Per Sq.Ft. Bldg Area	0.96%	36,351	$ 1.1934	$ 1.0999	$ 0.0935
Acreage - 1,727 Acres	Per Acre	4.14%	156,758	$ 90.77	$ 79.90	$ 10.87
Residential - 2,825 Units	Per Unit	63.02%	2,386,201	$ 844.67	$ 767.76	$ 76.91
Government - Exempt - 42,188 SF (General Fund)	Per Sq.Ft. Bldg Area	0.53%	20,068			
Total		**100%**	**$ 3,786,418**			

* 60% / 40% split applies in most cases (Fire Contract services)

** These amounts are funded thru the General Fund (Fire Protection Assessment Methodology Report)

SunSentinel
MEDIA GROUP

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Town of Southwest Ranches - 105753
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Fort Lauderdale, FL 33330-2628

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13400 Griffin Rd
Fort Lauderdale, FL 33330-2628

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State Of Florida
County Of Orange

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

The matter of FIRE/WASTE ASSESSMENTS
Was published in said newspaper by print in the issues of, and by publication on the newspaper's website, if authorized on 22 Aug 2026
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Sworn to and subscribed before me this: 22 Aug 2026.

LeAnne Rollins

Signature of Notary Public

Notary Public State of Florida
Leanne Rollins
My Commission HH 500022
Expires 4/27/2028

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

120563

SunSentinel
MEDIA GROUP

NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION AND SOLID WASTE SPECIAL ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Southwest Ranches, Florida will conduct a public hearing to consider imposing a fire protection special assessment for the provision of fire protection services, and for solid waste services special assessments within the Town of Southwest Ranches for Fiscal Year 2027, commencing on October 1, 2026.

The hearing will be held at **6:00 p.m. on Monday, September 14, 2026**, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

If a person decides to appeal any decision made by the Town Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Clerk's office at (954) 434-0008, no later than 5:00 p.m. on the last business day prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables show the highest assessment rates the Town Council could impose on the tax bill for FY 2026-2027.

Maximum Proposed Fire Assessment Rates for Fiscal Year 2026-2027

Property Category	Maximum Proposed Rate Per Unit Indicated	
Residential	Rate per Dwelling Unit	$844.67
Non-Residential		
Combined Non-Residential Acreage	Rate per Square Foot Building Area Rate per Acre	$01.1934 $90.77

Maximum Proposed Solid Waste Assessment Rates for Fiscal Year 2026-2027

Total Solid Waste Assessment per Parcel will equal the Bulk Waste Assessment Component calculated per residential parcel plus the Household Waste Assessment Component per Dwelling Unit on each residential parcel.

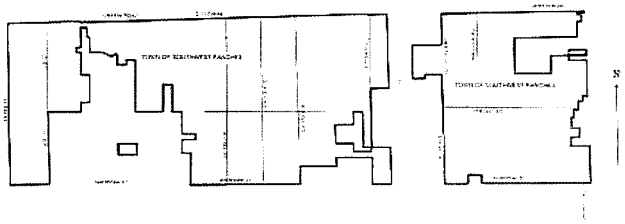
Bulk Waste Assessment Component	
Rate Class (based on parcel size)	Rate per Residential Parcel
A: less than or equal to 41,200 sq. ft.	$539.58
B: 41,201 – 46,999 sq. ft.	$637.29
C: 47,000 – 62,999 sq. ft.	$813.09
D: 63,000 – 95,999 sq. ft.	$853.56
E: 96,000 - 106,999 sq. ft.	$980.22
F: 107,000 sq. ft. and larger	$1,094.18
Household Waste Assessment Component	
	Rate per Dwelling Unit
	$611.39

Copies of relevant ordinances and resolutions (including the Fire Protection Assessment Ordinance No. 2001-09, Preliminary Fire Services Assessment Resolution No. 2026-056; Solid Waste Assessment Ordinance No. 2002-08 and Preliminary Solid Waste Assessment Resolution No. 2026-057) and the Preliminary Assessment Rolls for the Fire Services Assessment and the Solid Waste Assessment for the upcoming fiscal year are available for inspection at the Town Clerk's office located in Town Hall, 13400 Griffin Road, Town of Southwest Ranches, Florida.

The fire and solid waste assessments will be collected on the ad valorem property tax bill which will be mailed in November 2026 as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Town of Southwest Ranches at (954) 434-0008, Monday through Friday between 8:30 a.m. and 5:00 p.m.

Debra Ruesga, Town Clerk



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