

APPENDIX C - Parcel Apportionment Methodology

After all revenue requirements were allocated to the above referenced property use categories, it was then necessary to develop specific assessment rates for each property use category. It was determined that the residential property uses receive benefit from fire protection service by virtue of the existence of a dwelling unit and the average square footage and value of that unit. Therefore, specific assessment rates were developed that apportioned the revenue requirement which was allocated to the residential property use category to single family, multi-family, and mobile home dwelling units based upon equivalent benefit unit ratios of 1.0, 0.9, and 0.5, respectively, in order to establish an assessment rate per dwelling unit for single family, multi-family and mobile home dwelling units.

For non-residential property use categories it was determined that size in square feet, within size ranges or tiers, would be the basis for apportionment of the costs allocated to each property use category. The number of buildings within each size range was determined for each non-residential property use category. The number of buildings within each size range was multiplied by the low end of the range in square feet to determine the total billable assigned area within each size range. The total billable assigned area was then determined for each non-residential property use category by adding the billable assigned area for each size range. The revenue requirement allocated to each non-residential property use category was then divided by the total billable assigned area to derive an assessment per square foot of assigned area. This assessment per square foot of assigned area was multiplied by the assigned area of each size range to determine the assessment per parcel for parcels within each size range.