



City of Coconut Creek, FL

FY 2022 Fire Protection Non-Ad Valorem Assessment Study Final Report

August 31, 2021





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Ms. Karen Brooks
City Manager
City of Coconut Creek
4800 W Copans Rd
Coconut Creek, FL 33063

Re: FY 2022 Fire Protection
Non-Ad Valorem Assessment
Study
Final Report

Dear Ms. Brooks,

Stantec Consulting is pleased to present this Final Report of the FY 2022 Fire Protection Non-Ad Valorem Assessment Study, which we have conducted for the City. This report presents the analysis as presented to the City Commission for consideration.

If the City has any questions, please do not hesitate to contact me by phone at (904) 671-0117, or via email at peter.napoli@stantec.com. We appreciate the opportunity to be of service to the City and look forward to the possibility of doing so again soon.

Sincerely,

A handwritten signature in black ink that reads "Peter Napoli".

Peter Napoli
Senior Consultant

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Enclosure

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1 INTRODUCTION

This report presents the results of an analysis to update the City of Coconut Creek's (City) fire protection non-ad valorem fire assessment program. The City of Coconut Creek's Fire Department is a Fire Protection organization that provides response to all requests for assistance within the city limits related to fire protection, emergency management/disaster response, emergency medical services (EMS), general public assistance, and pertinent public education. The City currently funds a portion of its Fire Protection services through a non-ad valorem fire assessment program, supplemented by other available general funds. This study intends to provide an updated cost basis, updated billing units, and updated allocations while maintaining the City's fire assessment methodology. The City's current fire assessment rates and estimated billed revenue are shown in Table 1 below.

Table 1

Assessment Class	Current Assessment Rates	Estimated FY 2022 Revenue	Unit Type
Single Family	\$ 196.13	\$ 1,833,227	Dwelling Unit
Mobile Home	\$ 98.07	\$ 124,745	Dwelling Unit
Multi Family	\$ 176.54	\$ 2,909,438	Dwelling Unit
Commercial/Office/Institutional (Tier 1)	\$ 986.79	\$ 4,032,446	Square Foot Tier
Industrial/Warehouse (Tier 1)	\$ 135.11	\$ 369,202	Square Foot Tier
Estimated Billed Revenue		\$ 9,269,058	

The objective of this study is to calculate a Fire Protection Non-Ad Valorem Assessment Program that will result in sufficient assessment rates to recover the full or partial cost requirements of providing Fire Protection service to properties within city limits for Fiscal Year (FY) 2022 and subsequent years. As outlined in the study methodology, the costs associated with these services are recovered in proportion to the benefit conferred to parcels from these services provided by the City.

1.1 STUDY METHODOLOGY

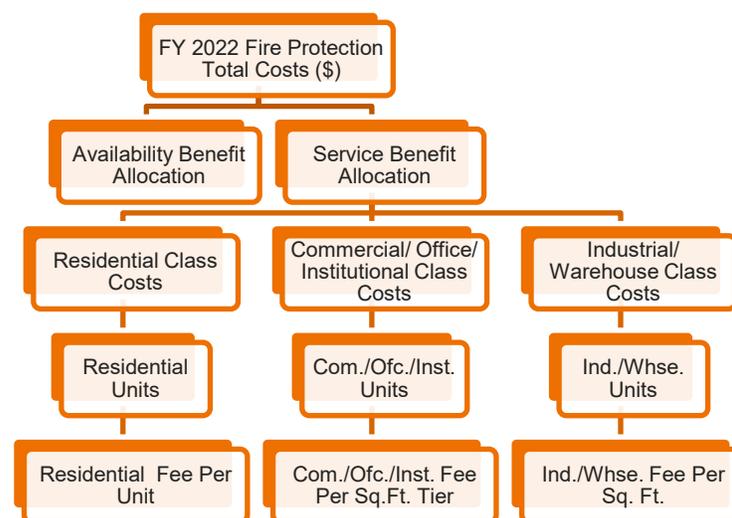
The methodology utilized within this study relies upon current property and cost data to create a fair and equitable assessment structure. The term "Fire Protection" as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression and first response provided by the City to properties located within its service limits, including first responder service.

The development of a non-ad valorem assessment to fund Fire Protection service requires that the services and facilities, for which properties are to be assessed, confer a special benefit upon the property greater than the burden of the assessment. Simply stated, there must be a logical relationship between the services and facilities provided and the benefit to real property assessed. In addition to the special benefit requirement, the costs associated with providing the services and facilities must be reasonably apportioned to the properties that receive a benefit from Fire Protection service in proportion to the benefit received.

The Fire Protection assessments rates calculated in this study are developed such that the costs incurred by the City in providing Fire Protection service will be recovered through assessments to benefited properties in proportion to the benefit received.

As presented in Figure 1 below, the study first identifies the full Fire Protection cost requirements for FY 2022, recognizing the high level of service traditionally provided by the City then apportions the cost to property classes based on two criteria: availability benefit and service benefit. The property class rates are determined based on the allocation criteria described in this report and the billable units that are identified.

Figure 1 - Fire Assessment Methodology



Availability Benefit

Availability benefit relates to the benefit a parcel receives by the “watch-standing” nature of fire protection services. The City’s providers of fire protection service stand “ready, willing, and able” to provide fire protection service when the need arises. As a result of this availability benefit, insurance premiums may decrease, and the overall property value of a benefitted parcel may increase. The basis by which availability benefit is measured is by building area and building value. Parcels that have larger building area and higher value per square foot are protected against larger potential losses than parcels with smaller area and/or less valuable.

Service Benefit

Service benefit relates to the benefit a parcel receives from the actual provision of the fire protection service. The basis by which service benefit is measured is calls for service. Calls for service data is provided by the City as extracted from the National Fire Incident Reporting System (NFIRS). The more calls for service a property class receives, the more service benefit that property class receives.

Once costs are apportioned to respective property classes using the availability benefit and service benefit approach, costs by property class are apportioned to improved residential and non-residential property classes based on calculated units. To arrive at the calculated units, a unit count for each property type is derived from property data obtained from the Broward County Property Appraiser's Office (Property Appraiser). Property classifications (residential vs. non-residential) are assigned based on the Department of Revenue (DOR) property use codes for each parcel as maintained on the Property Appraiser's database.

2 FLORIDA LAW GOVERNING SPECIAL ASSESSMENTS

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund capital improvements as well as operations and maintenance expenses for essential services such as roads, drainage, fire protection services and utilities. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the “two-pronged test” and they are: 1) the property assessed must derive a special benefit from the improvement, service or facilities provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

2.1 SPECIAL BENEFIT DERIVED

In considering special benefit, the following question must be considered, “Can a special benefit be derived from Fire Protection service by all non-exempt benefitted properties within the City to meet the first prong of the two-pronged test, even if all properties are not improved and/or do not receive calls for service?”. The answer is yes, based in part upon each of the Florida Supreme Court determinations for each of the following cases:

1. *Fire District No. 1 of Polk County v. Jenkins*,¹ a sufficient special benefit is derived by the availability of fire services to justify the imposition of the special assessment.
2. *Meyer v. City of Oakland Park*,² the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain and capable of being realized within a reasonable time.
3. *City of Hallendale v. Meekins*,³ the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property but extended to any future use that could be reasonably made.

2.1.1 Special Benefit – The First Prong of the Two-Pronged Test

It is important to consider that the City maintains its Fire Protection resources at a level that provides a response readiness condition to respond to calls for service throughout the City at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type, size, location within the City limits, or any other factors specific to the property requiring the service. Based upon discussions with City staff, review of local government service providers using the proposed methodology, and case law approval, regarding the extent and nature of the Fire Protection Services provided, we have concluded that developed parcels within the City receive a special benefit from the Fire

¹ 221 So. 2d 740 (Fla. 1969)

² 219 So. 2d 417 (Fla. 1969)

³ 237 So. 2d 318 (Fla. 4th DCA 1970)

Protection Services provided. Such benefit is independent of, and realized even in the absence of, a call or need for actual service. The benefits include:

- Continuous availability of immediate response to fire.
- Provision of first responder medical aid to protect the life and safety of occupants.
- Enhanced property value, marketability of and/or ability to develop property.
- Rescue against the spread of fire to neighboring parcels, thereby limiting and containing liability.
- Increased use and enjoyment of the parcel derived from continual and immediately available comprehensive Fire Protection service should the need arise.
- Enhanced marketability and value of the parcel when compared to a similarly configured parcel for which Fire Protection services are unavailable.

Therefore, the first prong of the two-pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all developed properties in the City limits receive a special benefit from the Fire Protection service provided.

2.2 PROPORTIONAL BENEFIT / FAIR APPORTIONMENT

Under Florida law local governments are afforded a great deal of latitude in developing reasonable apportionment of costs. Although there are several methodologies available for any given service type, the community imposing the assessment is at liberty to select the methodology, which provides the best fit in term of local needs and circumstances as evidenced by the Florida Supreme Court findings in the following cases:

1. *City of Boca Raton v. State of Florida*,⁴ that the apportionment of benefits is a legislative function, and that legislative determinations as to benefit and apportionment will be upheld unless the determination is arbitrary – that is, if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the City officials must be sustained.
2. *City of Boca Raton v. State of Florida*,⁵ the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts.

As such, while any number of methodologies may be available for a given service or improvement, the community imposing the assessment is at liberty to select the methodology, which provides the best fit in terms of local needs and circumstances.

⁴ 595 2d 25 (Fla. 1992)

⁵ Id.

2.2.1 Fair Apportionment – The Second Prong of the Two-Pronged Test

The second prong of the two-pronged test requires that the costs of the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. The Fire Protection services apportionment methodology used in this study allocates costs based on the availability and the demand for Fire Protection services by classes of real property use as identified on the Broward County real property tax roll prepared for the levy of ad valorem taxes. The costs attributed to each property class are apportioned among the parcels on a per dwelling unit basis for Residential uses and a square footage basis for Non-Residential uses (parcel apportionment).

3 FIRE PROTECTION COSTS

3.1 BUDGET ALLOCATION

Florida case law requires that the imposition of a special assessment for Fire Protection services only be used to fund Fire Protection services and first response rescue services. A Fire Protection Assessment may not fund Emergency Medical Services (EMS), including transportation (Florida Supreme Court opinion in City of North Lauderdale v. SMM Properties⁶).

The City provides EMS to properties within City. As part of identifying the costs of Fire Protection services alone, City staff has provided a schedule allocating costs between Fire and EMS such that EMS costs could be excluded from Net Revenue Requirements of the assessment. The cost of Fire Protection services represents approximately 82.3% of the total budget for FY 2022.

3.2 PROJECTION OF NET REVENUE REQUIREMENTS

To calculate the Fire Protection Net Revenue Requirement (NRR) for FY 2022 and beyond, the allocated FY 2022 Fire Protection budget was projected using cost escalation factors identified by City Staff. The proposed budget was used as the basis to develop the Net Revenue Requirement (NRR) which was then allocated amongst the property classes for the FY 2022 Fire Protection Assessment calculations. In each year of the projection period, offsetting revenues from other sources were deducted from the expenditure requirements so that the full complement of dedicated Fire revenues are not double recovered. A 4% allowance (i.e. assumed reduction in fee revenues) for early payment/statutory discounts and 1% allowance for non-collection contingency was included to determine the annual net revenue requirements to be recovered by the fire assessment fees. The final projection of Fire Protection Net Revenue Requirement for FY 2022 – FY 2026 is presented in Table 2. The Net Revenue Requirement in FY 2022 thru FY 2026 represents 100% Cost Recovery or Maximum Allocated costs for the annual assessments as calculated herein.

Table 2 – Net Revenue Requirement Forecast

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Personnel	\$ 11,030,202	\$ 11,802,316	\$ 12,628,478	\$ 13,512,471	\$ 14,458,344
Operations & Maintenance	\$ 1,425,858	\$ 1,454,375	\$ 1,483,463	\$ 1,513,132	\$ 1,543,395
Total Operating Costs	\$ 12,456,060	\$ 13,256,691	\$ 14,111,941	\$ 15,025,603	\$ 16,001,739
Less: Offsetting Revenues	\$ (246,500)	\$ (248,970)	\$ (251,460)	\$ (253,980)	\$ (256,520)
Adjusted Total Fire Rescue Costs	\$ 12,209,560	\$ 13,007,721	\$ 13,860,481	\$ 14,771,623	\$ 15,745,219
Property Appraiser	\$ 10,405	\$ 10,405	\$ 10,405	\$ 10,405	\$ 10,405
Estimated Mailing Costs	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Allowance for Early Payment/Contingency	\$ 610,478	\$ 650,386	\$ 693,024	\$ 738,581	\$ 787,261
Total Net Revenue Requirement	\$ 12,845,443	\$ 13,668,512	\$ 14,563,910	\$ 15,520,609	\$ 16,542,885
Cost Recovery %	100.0%	100.0%	100.0%	100.0%	100.0%
Adjusted Net Revenue Requirement	\$ 12,845,443	\$ 13,668,512	\$ 14,563,910	\$ 15,520,609	\$ 16,542,885

⁶ 825 So.2d 343 (Fla. 2002)

4 ALLOCATION

The costs identified in this study were apportioned to property classes based upon an analysis of the value, size, and calls for service data provided by the City's Fire Department and the County property appraiser's database. This section of the study presents the results of the availability benefit and service benefit allocations.

4.1 ASSESSMENT PROPERTY CLASSIFICATIONS

This assessment study utilized three main property classifications and three subcategories for residential as the basis for all apportionments to property classes. These property classifications are common assessment classifications used throughout Florida in Fire Protection assessment calculations. The property classifications utilized in this study include:

- Residential
 - Single Family
 - Multi-Family
 - Mobile Home
- Commercial/Office/Institutional
- Industrial/Warehouse

4.2 BENEFIT ALLOCATION

The portion of the City's costs related to the availability or "watch standing" nature of fire protection service represents the portion of the net revenue requirement which should be allocated to property use classes using the availability benefit approach. The remaining portion of the net revenue requirement is related to actual calls for service response and is allocated using the service benefit approach. In order to determine the portion of the net revenue requirement related to the availability of fire protection service, an average of the annual estimated time spent on calls for service was used as a basis to determine the percent of annual response personnel hours spent on calls versus availability, or "watch standing". The percent of annual hours spent on availability was then applied to the total response personnel cost to calculate the total response personnel expense associated with the availability of fire protection service. The remaining cost was attributed to the calls for service and used as the basis for the service benefit allocation. Table 3 shows the calculation of the allocation between availability benefit and service benefit. Changes in the benefit allocation are due to the recent history of calls for service and changes in staffing of the fire department.

Table 3**Benefit Tier Allocation**

1	Average Annual Hours Spent on Calls for Service ⁽¹⁾:	19,657
	Annual Fire Rescue Response Personnel Hours ⁽²⁾:	
2	Total Personnel Responding to Calls for Service	69
3	Annual Hours per FTE (48 hrs/week x 52 weeks):	2,496
4	Total Annual FTE Hours:	172,224
	Percent Hours Allocation	
5	Percentage of Annual Hours Spent on Calls:	11.4%
6	Percentage of Annual Hours Spent on Availability:	88.6%
	Response Personnel Expense Allocated to Availability	
7	FY 2022 Fire Rescue Response Personnel Expense (Non-EMS) ⁽³⁾	\$ 7,550,331
8	Percentage of Annual Hours Spent on Availability:	88.6%
9	Total Response Personnel Expense - Availability:	\$ 6,688,564
	Percent Allocation of Net Revenue Requirements	
10	FY 2022 Net Revenue Requirement (NRR)	\$ 12,845,443
11	Availability Costs as a % of NRR	52.1%
12	Availability Benefit Allocation % of NRR rounded	50.0%
13	Service Benefit Allocation % of NRR	50.0%

(1) Based on 3 hours per call

(2) Excludes Non-Certified Fire employees & Chiefs.

(3) Only includes the allocated fire salary cost associated with Captain, Lieutenant, Driver/Engineer, and Firefighter/Paramedic

4.3 AVAILABILITY BENEFIT

The costs allocated to the availability benefit were allocated to property use classes by weighting the total square footage of each property class by the ratio of value per square foot of building area to arrive at a weighted square footage for each property class. Each property class was then allocated its appropriate share of the availability costs based upon its total weighted square footage as a percentage of the total weighted square footage for all property classes. Table 4 presents the allocation of availability costs to property use categories.

Table 4**Availability Allocation of Budget**

Property Use Category	Value/Sq Ft	Value Weighting Factor	Weighted Total Sq Ft	% of Total	Availability Allocation of Budget
Residential	\$ 0.13	1.00	39,760,468	83.3%	\$ 5,351,123
Commercial/Office/Institutional	\$ 0.16	1.23	6,241,943	13.1%	\$ 840,066
Industrial/Warehouse	\$ 0.09	0.69	1,720,363	3.6%	\$ 231,533
Total			47,722,774	100.0%	\$ 6,422,722

4.4 SERVICE BENEFIT

The call/incident data was used to identify the number and type of incident calls made to the City for Fire Protection and/or Emergency Medical Services (EMS) for a period of January 1, 2018 through December 31, 2020. The call/incident data was extracted from the National Fire Incident Reporting System (NIFRS).

To process the data, the data field containing the type of incident was used to separate calls determined to be for EMS from Fire Protection and First Responder response calls. Only calls with non-EMS incident types were used for the apportionment of the Fire Protection Assessments. The calls for service for each property class were then weighted by the average value per square foot and average building area to reflect the benefit received by a call for service relative to the type of property served. For instance, an average commercial property receives more benefit from a call for service than an average residential property since commercial property is more valuable per square foot than is an average residential property. Also, to the extent that a commercial property has more building area than a residential property, a call for service protects more building area from potential loss. Therefore, this weighted distribution of calls for service to property use categories was used to allocate the service benefit portion of the revenue requirement to each property use category. This approach is fair and reasonable because it assumes that the service benefit derived by each property use category is proportional to the demand for service and associated response as reflected by historical data. Table 5 presents the allocation of service benefit to property use categories.

Table 5

Service Allocation of Budget

Property Use Category	Calls for Service	Sq Ft Weighting Factor	Value Weighting Factor	Weighted Incidents	Weighted % of Total	Service Allocation of Budget
Residential	4,326	1.00	1.00	4,326	24.0%	\$ 1,544,411
Commercial/Office/Institutional	887	12.22	1.23	13,294	73.9%	\$ 4,746,060
Industrial/Warehouse	18	29.96	0.69	370	2.1%	\$ 132,251
Total	5,231	43.17	2.91	17,990	100.0%	\$ 6,422,722

The City of Coconut Creek is a mature city without numerous vacant platted single-family parcels or large tracts of undeveloped land for which development is relatively imminent. Furthermore, the number of calls for service to vacant, undeveloped property during the study period is relatively low and of limited statistical significance when compared to the total call volume. Therefore, it is assumed that the suppression of fires on vacant property primarily benefits adjacent improved property by containing the spread of fire rather than preserving the value of the vacant parcel or the use and enjoyment of any surface improvements. Accordingly, calls to vacant property were not included in the final analysis of the call database, nor were any costs assigned to vacant parcels.

5 ASSESSMENT UNITS

The basis for the determination of the number of assessment units for each parcel in the City derived from parcel database as provided by the Broward County Property Appraiser. The property database identifies 21,869 parcels within the City of Coconut Creek. Each parcel was assigned units for the assessment calculations based upon the fields available within the Property Appraiser's database.

The specific methodology and underlying assumptions for the parcel apportionment within each category of property classification is generally described in this section of the report. The apportioned costs to each property classification are divided amongst the assessment units for each classification of property to create the Assessment Rate.

5.1 EXCLUDED AND EXEMPT PROPERTIES

Parcels, such as lake bottoms, marshes, and properties that will likely never develop, are typically excluded from such assessments because they receive no benefit from Fire Protection Services. Certain parcel types are exempt by State statutes or case law from non-ad valorem assessments such as this Fire Protection Assessment. This study includes the required exclusions for City, County, State, and Federally owned properties. In addition, the City has chosen to uphold their current exemption policy for churches and private schools. The exempted parcels are included in the cost apportionment but will not be billed an assessment. The unrecovered revenue will be funded through other City general revenues.

In order to identify the excluded as well as exempt parcels, the DOR codes assigned to each property by the Property Appraiser were utilized. Further details on excluded and exempt properties are presented in Schedules 1 in the Appendix.

5.2 VACANT PROPERTIES

Based upon the historical demand for fire rescue services for the vacant properties, these properties were not assessed for fire rescue services. Additionally, because of the urbanized nature of the City, the suppression of fire on vacant property primarily benefits improved property by the containment of the spread of fire rather than the preservation of the value of the vacant property. However, upon certificate of occupancy, it is recommended that any vacant parcel be subjected to a prorated payment for the current fiscal year as well as an estimated assessment for the next fiscal year prior to issuance of a certificate of occupancy.

5.3 RESIDENTIAL PROPERTIES

The following assumptions support findings that parcel apportionment applied in the Residential Property Use Classification (including single-family, condominiums, duplexes, triplexes, apartment complexes, cooperatives, mobile homes etc.) is fair and reasonable.

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 average value of that unit. In evaluation of the residential property use category, it was concluded that multi-family and mobile home dwelling units typically have less building area and less value on a unit basis than single family dwelling units. Assessment rates were developed that apportioned the revenue requirement 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, recognizing the building area and value are primary factors considered in deriving benefit from fire protection service.

Apportioning the assessed costs for Fire Protection services attributable to the residential property use category on a per dwelling 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.

For purposes hereof, the term "dwelling unit" shall mean a building, or portion thereof, which is lawfully 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, including a mobile home.

5.4 NON-RESIDENTIAL PROPERTIES

To assess the amount of special benefit equitably amongst parcels within the Non-Residential category, it is necessary to relate each property's proportional special benefit to the special benefits of all other properties within this category. A direct apportionment of each Non-Residential property's total building square footage was used, in which the assessment rate calculated for each Non-Residential class according to the square footage of each developed space identified by the property data.

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. Square foot ranges established in the current assessment program were utilized to maintain consistency and minimize the impacts to property owners.

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.

The assessment of Non-Residential structures based upon square footage is fair and reasonable for the purposes of parcel apportionment because the demand for Fire Protection availability and the resources expended in combating an actual fire event vary in proportion to the size of structures and improvements within benefited parcels.

6 ASSESSMENT RATE CALCULATION

6.1 CALCULATION OF ASSESSMENTS

The net revenue requirement allocated to each property use category is divided amongst the number of units that will be assessed in each property use category to calculate the assessment rates for each property use category.

6.1.1 Residential Rates (100% Cost Recovery)

For the residential property use category, parcels are assessed on a dwelling unit basis. Multi-family and mobile home dwelling units are weighted by benefit equivalency factors of 0.90 and 0.50, respectively. The calculation of the residential fire assessment rate is accomplished by dividing the allocated net revenue requirement of \$6,895,534 by the total equivalent dwelling units, 24,400. This results in a residential fire assessment of \$282.61 for one equivalent dwelling unit, or a single-family home. Application of the benefit equivalency factors for multi-family and mobile home properties results in \$141.30 per mobile home dwelling unit and \$254.35 per multi-family dwelling unit. The details of the residential fire assessment rate calculations are presented in Table 6.

Table 6

Residential Rates Calculation

Residential Category	# of Units	Benefit Equivalency Factor	Equivalent Residential Units	ERU Factor	Allocation of Availability Budget to Residential	Allocation of Service Budget to Residential	Total Allocation	FY 2022 (100%) Assessment Rate
Single Family	9,362	1.00	9,362	0.38	\$ 2,053,181	\$ 592,578	\$ 2,645,759	\$ 282.61
Mobile Home	1,272	0.50	636	0.03	\$ 139,481	\$ 40,256	\$ 179,738	\$ 141.30
Multi Family	16,002	0.90	14,402	0.59	\$ 3,158,460	\$ 911,577	\$ 4,070,038	\$ 254.35
Total	26,636		24,400	1.00	\$ 5,351,123	\$ 1,544,411	\$ 6,895,534	

6.1.2 Non-Residential Rates (100% Cost Recovery)

For non-residential property use categories, the size of the building within square foot ranges is the weighting factor for apportionment of the costs allocated to each non-residential property use category. Square foot ranges that have already been established in the current assessment program were used in this update of the assessment program to minimize impact to property owners.

The total number of buildings in the City within each size range is determined for each non-residential property use category. The number of buildings is multiplied by the low end of the range in square feet to determine the total billable assigned area within each range. The total billable assigned area is determined for each non-residential property use category by adding the billable assigned area for each of the square foot ranges. The net revenue requirement that has been allocated to each non-residential property use category is divided by the total billable assigned area in square feet to calculate an assessment per square foot of assigned area. This assessment per square foot is multiplied by the assigned area in square feet of

each size range to determine the assessment per building for buildings within each size range. Table 7 and Table 8 detail the calculation of the Commercial/Office/Institutional assessment rate calculation and the Industrial/Warehouse assessment rate calculation, respectively.

Table 7**Commercial/Office/Institutional
Assessment Rate Calculation**

Category (Sq Ft)	# of Buildings	Assigned Area (Sq Ft)	Billable Assigned Area (Sq Ft)	Availability Assessment Rates	Service Assessment Rates	FY 2022 (100%) Assessment Rate	Projected Revenue
<1,999	106	1,000	106,000	\$ 195.27	\$ 1,103.22	\$ 1,298.50	\$ 137,641
2,000-2,999	21	2,000	42,000	\$ 390.55	\$ 2,206.44	\$ 2,596.99	\$ 54,537
3,000-3,999	14	3,000	42,000	\$ 585.82	\$ 3,309.67	\$ 3,895.49	\$ 54,537
4,000-4,999	20	4,000	80,000	\$ 781.09	\$ 4,412.89	\$ 5,193.98	\$ 103,880
5,000-5,999	7	5,000	35,000	\$ 976.37	\$ 5,516.11	\$ 6,492.48	\$ 45,447
6,000-6,999	9	6,000	54,000	\$ 1,171.64	\$ 6,619.33	\$ 7,790.97	\$ 70,119
7,000-7,999	6	7,000	42,000	\$ 1,366.91	\$ 7,722.55	\$ 9,089.47	\$ 54,537
8,000-8,999	6	8,000	48,000	\$ 1,562.19	\$ 8,825.77	\$ 10,387.96	\$ 62,328
9,000-9,999	7	9,000	63,000	\$ 1,757.46	\$ 9,929.00	\$ 11,686.46	\$ 81,805
10,000-14,999	22	10,000	220,000	\$ 1,952.73	\$ 11,032.22	\$ 12,984.95	\$ 285,669
15,000-19,999	15	15,000	225,000	\$ 2,929.10	\$ 16,548.33	\$ 19,477.43	\$ 292,161
20,000-24,999	6	20,000	120,000	\$ 3,905.47	\$ 22,064.43	\$ 25,969.90	\$ 155,819
25,000-29,999	1	25,000	25,000	\$ 4,881.83	\$ 27,580.54	\$ 32,462.38	\$ 32,462
30,000-34,999	5	30,000	150,000	\$ 5,858.20	\$ 33,096.65	\$ 38,954.85	\$ 194,774
35,000-39,999	5	35,000	175,000	\$ 6,834.57	\$ 38,612.76	\$ 45,447.33	\$ 227,237
40,000-44,999	4	40,000	160,000	\$ 7,810.93	\$ 44,128.87	\$ 51,939.80	\$ 207,759
45,000-49,999	1	45,000	45,000	\$ 8,787.30	\$ 49,644.98	\$ 58,432.28	\$ 58,432
50,000-59,999	3	50,000	150,000	\$ 9,763.66	\$ 55,161.09	\$ 64,924.75	\$ 194,774
60,000-69,999	7	60,000	420,000	\$ 11,716.40	\$ 66,193.30	\$ 77,909.70	\$ 545,368
70,000-79,999	1	70,000	70,000	\$ 13,669.13	\$ 77,225.52	\$ 90,894.65	\$ 90,895
80,000-89,999	2	80,000	160,000	\$ 15,621.86	\$ 88,257.74	\$ 103,879.60	\$ 207,759
90,000-99,999	2	90,000	180,000	\$ 17,574.60	\$ 99,289.95	\$ 116,864.55	\$ 233,729
100,000-119,999	3	100,000	300,000	\$ 19,527.33	\$ 110,322.17	\$ 129,849.50	\$ 389,549
120,000-139,999	2	120,000	240,000	\$ 23,432.79	\$ 132,386.61	\$ 155,819.40	\$ 311,639
140,000-159,999	0	140,000	0	\$ 27,338.26	\$ 154,451.04	\$ 181,789.30	\$ -
160,000-179,999	0	160,000	0	\$ 31,243.73	\$ 176,515.47	\$ 207,759.20	\$ -
180,000-199,999	0	180,000	0	\$ 35,149.19	\$ 198,579.91	\$ 233,729.10	\$ -
200,000-249,999	1	200,000	200,000	\$ 39,054.66	\$ 220,644.34	\$ 259,699.00	\$ 259,699
250,000-299,999	1	250,000	250,000	\$ 48,818.32	\$ 275,805.43	\$ 324,623.75	\$ 324,624
300,000-349,999	0	300,000	0	\$ 58,581.99	\$ 330,966.51	\$ 389,548.50	\$ -
350,000-399,999	2	350,000	700,000	\$ 68,345.65	\$ 386,127.60	\$ 454,473.25	\$ 908,947
400,000-449,999	0	400,000	0	\$ 78,109.32	\$ 441,288.68	\$ 519,398.00	\$ -
450,000-499,999	0	450,000	0	\$ 87,872.98	\$ 496,449.77	\$ 584,322.75	\$ -
>500,000	0	500,000	0	\$ 97,636.64	\$ 551,610.86	\$ 649,247.50	\$ -
Total	279		4,302,000	\$ 840,066	\$ 4,746,060		\$ 5,586,126
			Cost per Sq Ft	\$ 0.1953	\$ 1.1032		

Table 8**Industrial/Warehouse
Assessment Rate Calculation**

Category (Sq Ft)	# of Buildings	Assigned Area (Sq Ft)	Billable Assigned Area (Sq Ft)	Availability Assessment Rates	Service Assessment Rates	FY 2022 (100%) Assessment Rate	Projected Revenue
<1,999	4	1,000	4,000	\$ 84.50	\$ 48.27	\$ 132.77	\$ 531
2,000-2,999	0	2,000	0	\$ 169.00	\$ 96.53	\$ 265.54	\$ -
3,000-3,999	0	3,000	0	\$ 253.50	\$ 144.80	\$ 398.30	\$ -
4,000-4,999	2	4,000	8,000	\$ 338.00	\$ 193.07	\$ 531.07	\$ 1,062
5,000-5,999	9	5,000	45,000	\$ 422.51	\$ 241.33	\$ 663.84	\$ 5,975
6,000-6,999	0	6,000	0	\$ 507.01	\$ 289.60	\$ 796.61	\$ -
7,000-7,999	0	7,000	0	\$ 591.51	\$ 337.87	\$ 929.38	\$ -
8,000-8,999	3	8,000	24,000	\$ 676.01	\$ 386.13	\$ 1,062.14	\$ 3,186
9,000-9,999	1	9,000	9,000	\$ 760.51	\$ 434.40	\$ 1,194.91	\$ 1,195
10,000-14,999	2	10,000	20,000	\$ 845.01	\$ 482.67	\$ 1,327.68	\$ 2,655
15,000-19,999	1	15,000	15,000	\$ 1,267.52	\$ 724.00	\$ 1,991.52	\$ 1,992
20,000-24,999	2	20,000	40,000	\$ 1,690.02	\$ 965.33	\$ 2,655.36	\$ 5,311
25,000-29,999	0	25,000	0	\$ 2,112.53	\$ 1,206.67	\$ 3,319.20	\$ -
30,000-34,999	1	30,000	30,000	\$ 2,535.04	\$ 1,448.00	\$ 3,983.04	\$ 3,983
35,000-39,999	4	35,000	140,000	\$ 2,957.54	\$ 1,689.34	\$ 4,646.88	\$ 18,588
40,000-44,999	2	40,000	80,000	\$ 3,380.05	\$ 1,930.67	\$ 5,310.72	\$ 10,621
45,000-49,999	5	45,000	225,000	\$ 3,802.55	\$ 2,172.00	\$ 5,974.56	\$ 29,873
50,000-59,999	1	50,000	50,000	\$ 4,225.06	\$ 2,413.34	\$ 6,638.40	\$ 6,638
60,000-69,999	0	60,000	0	\$ 5,070.07	\$ 2,896.00	\$ 7,966.08	\$ -
70,000-79,999	2	70,000	140,000	\$ 5,915.08	\$ 3,378.67	\$ 9,293.76	\$ 18,588
80,000-89,999	3	80,000	240,000	\$ 6,760.10	\$ 3,861.34	\$ 10,621.44	\$ 31,864
90,000-99,999	3	90,000	270,000	\$ 7,605.11	\$ 4,344.01	\$ 11,949.11	\$ 35,847
100,000-119,999	7	100,000	700,000	\$ 8,450.12	\$ 4,826.67	\$ 13,276.79	\$ 92,938
120,000-139,999	0	120,000	0	\$ 10,140.14	\$ 5,792.01	\$ 15,932.15	\$ -
140,000-159,999	1	140,000	140,000	\$ 11,830.17	\$ 6,757.34	\$ 18,587.51	\$ 18,588
160,000-179,999	1	160,000	160,000	\$ 13,520.19	\$ 7,722.68	\$ 21,242.87	\$ 21,243
180,000-199,999	0	180,000	0	\$ 15,210.22	\$ 8,688.01	\$ 23,898.23	\$ -
200,000-249,999	2	200,000	400,000	\$ 16,900.24	\$ 9,653.35	\$ 26,553.59	\$ 53,107
250,000-299,999	0	250,000	0	\$ 21,125.30	\$ 12,066.68	\$ 33,191.99	\$ -
300,000-349,999	0	300,000	0	\$ 25,350.36	\$ 14,480.02	\$ 39,830.38	\$ -
350,000-399,999	0	350,000	0	\$ 29,575.42	\$ 16,893.36	\$ 46,468.78	\$ -
400,000-449,999	0	400,000	0	\$ 33,800.48	\$ 19,306.69	\$ 53,107.18	\$ -
450,000-499,999	0	450,000	0	\$ 38,025.54	\$ 21,720.03	\$ 59,745.57	\$ -
>500,000	0	500,000	0	\$ 42,250.60	\$ 24,133.37	\$ 66,383.97	\$ -
Total	56		2,740,000	\$ 231,533	\$ 132,251		\$ 363,784
			Cost per Sq Ft	\$ 0.0845	\$ 0.0483		

6.2 PARTIAL COST RECOVERY RATES

The rates and revenue estimate presented in the previous section reflects the maximum calculated rate for FY 2022, or at 100% cost recovery. The City has the option of adopting rates at or below that amount for the first year of the assessment program.

Table 9 presents the fire assessment rates and estimated billed revenue at a single-family fire assessment rate of \$234.00 for FY 2022, which reflects approximately 83% cost recovery.

Table 9

Assessment Class	FY 2022 83% Cost Recovery	Estimated FY 2022 Revenue	Unit Type
Single Family	\$ 234.00	\$ 2,187,198	Dwelling Unit
Mobile Home	\$ 117.00	\$ 148,824	Dwelling Unit
Multi Family	\$ 210.60	\$ 3,461,983	Dwelling Unit
Commercial/Office/Institutional (Tier 1)	\$ 1,075.15	\$ 3,954,885	Square Foot Tier
Industrial/Warehouse (Tier 1)	\$ 109.93	\$ 316,729	Square Foot Tier
Estimated Billed Revenue		\$ 10,069,619	

Table 10 presents the fire assessment rates and estimated billed revenue at 83% cost recovery in comparison to the City's current fire assessment rates.

Table 10

Assessment Class	FY 2022 83% Cost Recovery	Current Assessment Rates	Change \$	Change %
Single Family	\$ 234.00	\$ 196.13	\$ 37.87	19%
Mobile Home	\$ 117.00	\$ 98.07	\$ 18.93	19%
Multi Family	\$ 210.60	\$ 176.54	\$ 34.06	19%
Commercial/Office/Institutional (Tier 1)	\$ 1,075.15	\$ 986.79	\$ 88.36	9%
Industrial/Warehouse (Tier 1)	\$ 109.93	\$ 135.11	\$ (25.18)	-19%

Table 11 presents the fire assessment rates and estimated billed revenue at a single-family fire assessment rate of \$245.16 for FY 2022, which reflects approximately 87% cost recovery.

Table 11

Assessment Class	FY 2022 87% Cost Recovery	Estimated FY 2022 Revenue	Unit Type
Single Family	\$ 245.16	\$ 2,291,511	Dwelling Unit
Mobile Home	\$ 122.58	\$ 155,922	Dwelling Unit
Multi Family	\$ 220.64	\$ 3,627,029	Dwelling Unit
Commercial/Office/Institutional (Tier 1)	\$ 1,126.43	\$ 4,143,502	Square Foot Tier
Industrial/Warehouse (Tier 1)	\$ 115.17	\$ 331,834	Square Foot Tier
Estimated Billed Revenue		\$ 10,549,797	

Table 12 presents the fire assessment rates and estimated billed revenue at 87% cost recovery in comparison to the City's current fire assessment rates.

Table 12

Assessment Class	FY 2022 87% Recovery	Current Assessment Rates	Change \$	Change %
Single Family	\$ 245.16	\$ 196.13	\$ 49.03	25%
Mobile Home	\$ 122.58	\$ 98.07	\$ 24.51	25%
Multi Family	\$ 220.64	\$ 176.54	\$ 44.10	25%
Commercial/Office/Institutional (Tier 1)	\$ 1,126.42	\$ 986.79	\$ 139.63	14%
Industrial/Warehouse (Tier 1)	\$ 115.17	\$ 135.11	\$ (19.94)	-15%

7 SUMMARY OF RECOMMENDATIONS

Based upon the results of the analysis presented herein, we recommend the following:

1. We recommend the Assessment Rates described herein to be adopted by the City for FY 2022 at or below the full cost recovery calculation as presented in this report.
2. We recommend the City continue its policy of evaluating the fire assessment rates on an annual basis and adjusting the assessment rates to reflect increases in the cost of fire protection service by an amount not to exceed ten percent over the prior year's assessment rates.
3. We recommend the assessment calculations are updated approximately every five years to keep pace with changes in costs, property demographics, and benefit allocations.

APPENDIX

Schedule 1 Property Database Use Code Summary

Property Database Use Code Summary

Schedule 1

Code	Description	Class	Exempt?	Count	Sq Ft	Value (000s)
00-L	Vacant residential	Excluded	N	27	-	\$ 4,232
00-T	Vacant residential	Mobile Home	N	11	-	\$ 462
00-V	Vacant residential	Excluded	N	2	-	\$ 0
01-I	Single family	Commercial/Office/Institutional	N	1	2,835	\$ 425
01-R	Single family	Single Family	N	9,326	22,122,625	\$ 2,882,135
01-W	Single family	Industrial/Warehouse	N	1	960	\$ 263
01-S	Single family	Single Family	N	2	4,273	\$ 543
02-T	Mobile homes	Mobile Home	N	93	130,789	\$ 9,623
03-M	Multi-family – 10 units or more	Multi Family	N	6	525,987	\$ 77,631
03-S	Multi-family – 10 units or more	Multi Family	N	17	4,740,275	\$ 680,381
04-M	Condominium	Multi Family	N	11,059	12,110,567	\$ 1,377,139
07-L	Miscellaneous residential (migrant camp, boardi...	Excluded	N	1	-	\$ 7
08-M	Multi-family – less than 10 units	Multi Family	N	11	41,507	\$ 5,185
09-L	Residential common elements/areas	Excluded	N	8	-	\$ 0
09-V	Residential common elements/areas	Excluded	N	391	-	\$ 4
10-A	Vacant commercial	Excluded	N	1	-	\$ 716
10-L	Vacant commercial	Excluded	N	20	-	\$ 31,243
11-C	Stores, 1-story	Commercial/Office/Institutional	N	30	794,363	\$ 131,195
11-S	Stores, 1-story	Commercial/Office/Institutional	N	2	67,595	\$ 8,674
12-C	Mixed use – store and office or store and resid...	Commercial/Office/Institutional	N	1	39,272	\$ 7,833
13-C	Department stores	Commercial/Office/Institutional	N	2	297,323	\$ 28,093
15-C	Regional shopping centers	Commercial/Office/Institutional	N	1	383,976	\$ 60,950
16-C	Community shopping centers	Commercial/Office/Institutional	N	5	633,639	\$ 91,519
17-O	Office buildings, non-professional services bui...	Commercial/Office/Institutional	N	59	31,910	\$ 22,490
18-C	Office buildings, non-professional services bui...	Commercial/Office/Institutional	N	2	24,578	\$ 11,194
18-O	Office buildings, non-professional services bui...	Commercial/Office/Institutional	N	5	103,930	\$ 15,986
18-S	Office buildings, non-professional services bui...	Commercial/Office/Institutional	N	1	121,640	\$ 25,760
19-C	Professional services building	Commercial/Office/Institutional	N	2	23,894	\$ 4,095
19-O	Professional services building	Commercial/Office/Institutional	N	55	48,566	\$ 31,424
21-C	Restaurants, cafeterias	Commercial/Office/Institutional	N	2	17,373	\$ 5,124
22-C	Drive-in restaurants	Commercial/Office/Institutional	N	3	7,335	\$ 3,589
23-C	Financial institutions (banks, savings & loan c...	Commercial/Office/Institutional	N	12	50,707	\$ 25,965
26-C	Service stations	Commercial/Office/Institutional	N	12	29,361	\$ 26,676
27-C	Auto sales, repair and storage, auto-service sh...	Commercial/Office/Institutional	N	4	104,770	\$ 19,243
27-S	Auto sales, repair and storage, auto-service sh...	Commercial/Office/Institutional	N	6	875,100	\$ 83,882

Property Database Use Code Summary

Schedule 1

Code	Description	Class	Exempt?	Count	Sq Ft	Value (000s)
28-A	Parking lots (commercial or patron), mobile hom...	Excluded	N	1	-	\$ 3,503
28-C	Parking lots (commercial or patron), mobile hom...	Commercial/Office/Institutional	N	1	-	\$ 1,133
28-L	Parking lots (commercial or patron), mobile hom...	Excluded	N	6	-	\$ 8,806
28-T	Parking lots (commercial or patron), mobile hom...	Mobile Home	N	4	17,965	\$ 36,005
28-X	Parking lots (commercial or patron), mobile hom...	Excluded	N	4	935,349	\$ 53,632
32-C	Enclosed theatres, enclosed auditoriums	Commercial/Office/Institutional	N	1	52,608	\$ 11,950
33-C	Nightclubs, cocktail lounges, bars, yacht clubs...	Commercial/Office/Institutional	N	1	3,845	\$ 619
38-A	Golf courses, driving ranges	Excluded	N	4	-	\$ 228
38-L	Golf courses, driving ranges	Excluded	N	5	-	\$ 628
38-S	Golf courses, driving ranges	Commercial/Office/Institutional	N	1	50,520	\$ 6,078
39-C	Hotels, motels	Commercial/Office/Institutional	N	2	161,179	\$ 24,505
40-L	Vacant industrial	Excluded	N	1	-	\$ 1,777
41-W	Light manufacturing, small equipment manufactur...	Industrial/Warehouse	N	2	383,160	\$ 35,651
48-S	Warehousing, distribution terminals, trucking t...	Industrial/Warehouse	N	5	315,137	\$ 39,720
48-W	Warehousing, distribution terminals, trucking t...	Industrial/Warehouse	N	31	1,428,034	\$ 137,315
52-A	Cropland soil capability class II	Excluded	N	19	-	\$ 237
63-L	Grazing land soil capability class IV	Excluded	N	1	-	\$ 51
63-O	Grazing land soil capability class IV	Commercial/Office/Institutional	N	-	-	\$ -
63-R	Grazing land soil capability class IV	Single Family	N	12	58,137	\$ 8,266
63-S	Grazing land soil capability class IV	Commercial/Office/Institutional	N	1	4,100	\$ 525
63-W	Grazing land soil capability class IV	Industrial/Warehouse	N	-	-	\$ -
66-L	Orchard groves, citrus, etc	Excluded	N	1	-	\$ 51
69-A	Ornamentals, miscellaneous agriculture	Excluded	N	4	-	\$ 848
69-R	Ornamentals, miscellaneous agriculture	Single Family	N	1	2,817	\$ 357
69-W	Ornamentals, miscellaneous agriculture	Industrial/Warehouse	N	1	2,355	\$ 775
69-L	Ornamentals, miscellaneous agriculture	Excluded	N	-	-	\$ -
70-L	Vacant institutional	Excluded	N	2	-	\$ 3,794
71-Y	Churches	Commercial/Office/Institutional	Y	9	102,699	\$ 20,126
72-I	Private schools and colleges	Commercial/Office/Institutional	Y	2	14,101	\$ 3,147
72-S	Private schools and colleges	Commercial/Office/Institutional	Y	5	445,780	\$ 80,641
72-Y	Private schools and colleges	Commercial/Office/Institutional	Y	1	32,635	\$ 3,632
72-C	Private schools and colleges	Commercial/Office/Institutional	Y	-	-	\$ -
74-I	Homes for the aged	Commercial/Office/Institutional	N	3	197,275	\$ 31,348
75-R	Orphanages, other non-profit or charitable serv...	Single Family	N	1	5,526	\$ 858
75-S	Orphanages, other non-profit or charitable serv...	Commercial/Office/Institutional	N	1	35,328	\$ 4,237

Property Database Use Code Summary

Schedule 1

Code	Description	Class	Exempt?	Count	Sq Ft	Value (000s)
78-I	Clubs, Lodges, Union Halls	Commercial/Office/Institutional	N	1	31,834	\$ 3,134
80-A	Vacant governmental	Excluded	N	1	-	\$ 2,380
80-L	Vacant governmental	Excluded	N	10	-	\$ 6,901
80-X	Vacant governmental	Excluded	N	6	-	\$ 4,834
82-A	Forests, parks, recreational areas	Excluded	N	5	-	\$ 4,652
82-L	Forests, parks, recreational areas	Excluded	N	25	-	\$ 30,461
82-X	Forests, parks, recreational areas	Excluded	N	31	161,231	\$ 185,367
83-X	Public county schools – includes all property o...	Excluded	N	8	1,534,847	\$ 201,192
83-L	Public county schools – includes all property o...	Excluded	N	-	-	\$ -
84-L	Colleges	Excluded	N	1	-	\$ 360
84-X	Colleges	Excluded	N	2	703,099	\$ 67,525
86-A	Counties (other than public schools, colleges, ...	Excluded	N	1	-	\$ 30,442
86-X	Counties (other than public schools, colleges, ...	Excluded	N	2	2,400	\$ 2,578
88-X	Federal other than military, forests, parks, re...	Excluded	N	4	218,813	\$ 32,791
89-L	Municipal other than parks, recreational areas,...	Excluded	N	1	-	\$ 17
89-X	Municipal other than parks, recreational areas,...	Excluded	N	7	189,042	\$ 41,360
91-A	Utility, gas & electricity, telephone & telegra...	Excluded	N	1	-	\$ 89
91-I	Utility, gas & electricity, telephone & telegra...	Commercial/Office/Institutional	N	3	4,531	\$ 2,086
91-L	Utility, gas & electricity, telephone & telegra...	Excluded	N	3	-	\$ 49
91-W	Utility, gas & electricity, telephone & telegra...	Industrial/Warehouse	N	4	38,428	\$ 6,018
91-X	Utility, gas & electricity, telephone & telegra...	Excluded	N	2	-	\$ 1,330
94-A	Right-of-way, streets, roads, irrigation channe...	Excluded	N	13	-	\$ 1,374
94-L	Right-of-way, streets, roads, irrigation channe...	Excluded	N	67	-	\$ 1,648
94-X	Right-of-way, streets, roads, irrigation channe...	Excluded	N	323	-	\$ 13,048
95-A	Rivers & lakes, submerged lands	Excluded	N	1	-	\$ 13
95-L	Rivers & lakes, submerged lands	Excluded	N	9	-	\$ 84
95-X	Rivers & lakes, submerged lands	Excluded	N	24	-	\$ 477
Total:				21,869	50,467,925	\$ 6,834,332