

ORDINANCE NO. 2021-019

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF COCONUT CREEK, FLORIDA, RELATING TO THE FUNDING AND PROVISION OF FIRE RESCUE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF COCONUT CREEK, FLORIDA; DESCRIBING THE METHOD OF ANNUALLY ASSESSING PROPERTY LOCATED WITHIN THE CITY OF COCONUT CREEK; PROVIDING AN ASSESSMENT FOR FISCAL YEAR 2021/2022; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR THE ANNUAL ESTABLISHMENT OF A MAXIMUM ASSESSMENT; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Coconut Creek enacted an ordinance creating a Fire Rescue Non-Ad Valorem Assessment via an initial study performed in 2000 (Ordinance No. 2000-21, "Original Ordinance"); and

WHEREAS, the Original Ordinance was amended in 2007 via Ordinance No. 2007-20 to provide for an increase over the six percent (6%) maximum annual increase provided in the Original Ordinance by notice to benefitted property owners; and

WHEREAS, the Original Ordinance, as amended, was further amended in 2010 via Ordinance No. 2010-37 to provide for non-ad valorem assessment exemption for private educational institutions that were exempt from paying ad-valorem taxes; and

WHEREAS, the Original Ordinance, as amended, was further amended in 2016 via Ordinance No. 2016-026 to provide for the City Manager to have the authority to reclassify Tax Parcels or correct the amount of assessment and/or number of assessment units attributed to Tax Parcels to correct any error in applying the apportionment to any particular Tax Parcel; and

WHEREAS, the City of Coconut Creek undertook an updated Fire Rescue Non-Ad Valorem Study that was performed by Stantec (See FY 2022 Fire Rescue Protection

Non-Ad Valorem Assessment Study Report dated July 23, 2021, as amended August 31, 2021, attached hereto and adopted herein as Appendix A) and desires to update its Fire Rescue Non-Ad Valorem Assessment Original Ordinance, as amended, based on the results of that study; and

WHEREAS, the City of Coconut Creek desires that this ordinance shall supersede and replace all prior ordinances related to the City's Fire Rescue Non-Ad Valorem Assessment.

NOW, THEREFORE, THE CITY COMMISSION OF THE CITY OF COCONUT CREEK HEREBY ORDAINS:

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

Section 2: Authority. This ordinance is adopted pursuant to the provisions of Sections 166.021 and 166.041, 197.3631, 197.3632, 197.3635, Florida Statutes, and other applicable provisions of law.

Section 3: Purpose and Definitions. This ordinance constitutes the Updated Assessment Ordinance as authorized by the City Commission. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the ordinance. Unless the context clearly indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this ordinance, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Assessment or Non-Ad Valorem Assessment" means the annual benefit-based charge levied by the City on all non-exempt, benefitted real properties receiving fire rescue services within the City of Coconut Creek.

"Benefit Percentage" means the percentage of benefit for Rescue Protection Services, facilities or programs attributable to each Property Use Category determined by analyzing the benefit derived from: 1) the availability of Fire Rescue Protection Services and 2) historical demand for Fire Rescue Protection Services as reflected in the Summary of Fire Rescue Losses by Property Classification for the City of Coconut Creek as provided by the State of Florida State Fire Marshal pursuant to the National Fire Incident Reporting System under the methodology described in Section 7 of this Updated Assessment Ordinance.

"Building Area" means the adjusted area of a Building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined by the City.

"Calls for Service" means a request for service, which results in a response by the City's fire suppression apparatus.

"City Database" means the incident data specific to the City derived from the Summary of Fire Rescue Losses by Property Classification for the City of Coconut Creek as provided by the State of Florida State Fire Marshal pursuant to the National Fire Incident Reporting System correlated by the City Fire Rescue Protection officials.

"Code Descriptions" means the code descriptions listed in the DOR Codes.

"Commercial Property" means those Tax Parcels with DOR Codes classified in the "Commercial" property use category in Appendix B.

"Cost Apportionment" means the apportionment of the Fire Rescue Protection Assessed Cost among all Property Use Categories according to the Benefit Percentages established pursuant to the apportionment methodology described in Section 6 of this Updated Assessment Ordinance.

"DOR" means the State of Florida Department of Revenue.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Tax Parcels within the City as specified in Appendix B attached hereto and incorporated herein by reference.

"Dwelling Unit" means a building, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used or intended to be used as living quarters for a single family only.

"Educational Property" means those Tax Parcels with DOR Codes classified in the "Educational" property use category in Appendix B.

"Equivalent Dwelling Unit" means a living unit expressed as a multiple or percentage of a dwelling unit.

"Fire Rescue Protection Assessment Rate Schedule" means that rate schedule attached hereto as Appendix D and hereby incorporated herein by reference, specifying the Fire Rescue Protection Assessed Costs determined and established in Section 9 of this Updated Assessment Ordinance.

"Fire Rescue Protection Services" means the twenty-four hour per day, seven days per week service for fire suppression maintained by the City of Coconut Creek for the protection of building area and value for all parcels serviced by the City of Coconut Creek.

"Industrial/Warehouse Property" means those Tax Parcels with DOR Codes classified in the "Industrial/Warehouse" property use category in Appendix B.

"Institutional Property" means those Tax Parcels with DOR Codes classified in the "Institutional" property use category in Appendix B.

"Just Value" means that value as defined pursuant to Article VII Section 4 of the State of Florida Constitution and Section 193.011, Florida Statutes.

"Non-Residential Property" means, collectively, Office Property, Commercial Property, Industrial/Warehouse Property, Institutional Property, and Educational Property.

"Parcel Apportionment" means the further apportionment of the Fire Rescue Protection Assessed Cost allocated to each benefited, non-exempt Property Use Category by the Parcel Apportionment methodology established in Section 8 of this Updated Assessment Ordinance.

"Property Use Categories" means, collectively, Residential Property and all categories of Non-Residential Property specified in Appendix B.

"Residential Property" means those Tax Parcels with DOR Codes classified in the "Residential" property use category in Appendix B.

"Tax Parcel" means a parcel of property located within the City to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

Section 4: Provision and Funding of Fire Rescue Protection Services.

(A) Upon the imposition of Fire Rescue Protection Assessments for Fire Rescue Protection Services, facilities, or programs against Assessed Property located within the City, the City shall provide Fire Rescue Protection Services to such Assessed Property. Costs to provide such Fire Rescue Protection Services, facilities, or programs shall be funded from proceeds of the Fire Rescue Protection Assessments. The remaining costs, if any, required to provide Fire Rescue Protection Services, facilities, and programs shall be funded by available City revenues other than Fire Rescue Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be specially benefited, as defined by Florida case law, by the City's provision of Fire Rescue Protection Services, facilities, and programs in an amount not less than the Fire Rescue Protection Assessment imposed against such parcel, computed in the manner set forth in this Updated Assessment Ordinance.

(C) The constant and continued preparedness to provide Fire Rescue Protection Services, facilities, and programs possesses a logical relationship to the value, use and enjoyment of real property by: (1) protecting the value of the improvements and structures through the continual availability of fire rescue control and provision of fire rescue protection and associated rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of real property; (3) lowering

or stabilizing the cost of casualty or liability insurance by the presence of a professional municipal fire rescue protection and associated rescue program within the City; (4) providing protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire rescue incidents, sometimes occurring on vacant or undeveloped property, with the potential to spread and endanger the structures and occupants of nearby improved property, thereby limiting liability.

Section 5: Imposition and Computation of Fire Rescue Protection Assessments. Fire Rescue Protection Assessments shall be imposed against all non-exempt, specially benefitted Tax Parcels within the Property Use Categories, except non-benefitted or exempt properties. Fire Rescue Protection Assessments shall be computed in the manner set forth in this Updated Assessment Ordinance.

Section 6: Legislative Determinations of Special Benefit and Fair Apportionment. It is hereby ascertained and declared that the Fire Rescue Protection Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations:

(A) *General.*

- (1) Upon the adoption of this Updated Assessment Ordinance determining the Fire Rescue Protection Assessed Costs and identifying the Assessed property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in this Ordinance are hereby ratified and confirmed.
- (2) It is fair and reasonable to use the DOR Code as classified by property use category in Appendix B for the Cost Apportionment and the Parcel Apportionment because: (a) the Tax Roll database employing the use of such DOR Codes is the most comprehensive, accurate and reliable information readily available to determine the property use and Building Area for improved property within the City, and (b) the Tax Roll database employing the use of such DOR Codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.
- (3) The parcel data available in the Tax Roll database by DOR Code is useful to determine Building Area and Just Value because (a) the DOR Codes reveal properly uses; and (b) the Tax Roll database represents parcel records maintained by the Property Appraiser with the most accurate information readily available relative to Building Area and Just Value regardless of property use.

(B) *Cost Apportionment.*

- (1) Apportioning Fire Rescue Protection Assessed Costs among classifications of improved property based upon: 1) availability of Fire Rescue Protection Services and 2) service benefit based on the number and type of incident calls for Fire Rescue Protection Services is fair and reasonable and proportional to the special benefit received.
- (2) The benefit derived by improved parcels from the availability of Fire Rescue Protection Services is related to the Building Area and the Just Value of the property by protecting against loss, providing for lower property casualty insurance rates, and securing property value.
- (3) Calls for Service within the City of Coconut Creek as reflected in the Summary of Fire Rescue Losses by Property Classification provide the most reliable basis available to determine the potential demand for Fire Rescue Protection Services from property use and to determine the benefit to property use resulting from the provision of Fire Rescue Protection Services to serve Buildings located within Assessed Property. There exists sufficient Calls for Service data documenting the historical demand for Fire Rescue Protection Services from Assessed Property within the Property Use Categories.
- (4) A Benefit Percentage determined for each Property Use Category by an examination of such Calls for Service and the availability of Fire Rescue Protection Service is consistent with the experience of the City. Therefore, the use of Benefit Percentages is a fair and reasonable method to apportion the Fire Rescue Protection Assessed Costs among the Property Use Categories.
- (5) Because the Building Area and Just Value of multi-family residential property are typically lower than for single-family residential property, multi-family assessments per dwelling unit should be proportionately lower than single-family assessments to reflect the lower special benefit received by multi-family units.
- (6) Because the Building Area and Just Value of mobile home residential property is typically lower than for single-family and multi-family residential property, mobile home assessments per dwelling unit should be proportionately lower than single-family or multi-family assessments to reflect the lower special benefit received by mobile home units.
- (7) As a result of the urbanized character of the City, the provision of Fire Rescue Protection Services to vacant or unimproved property is nominal. Therefore it is fair and reasonable not to apportion any of the Fire Rescue Protection Assessed Costs to vacant and unimproved property.

(C) *Residential Parcel Apportionment.*

- (1) The variation in size and value within the Single Family Residential Property Class does not materially affect the benefit received from Fire Rescue Protection Service. The potential demand for and benefit received from Fire Rescue Protection Services is driven by the existence of a Dwelling Unit.
 - (2) The variation in size and value of typical multi-family and mobile home residential property relative to the building area and value of typical single-family residential property does affect the benefit received from the Fire Rescue Protection Services. Therefore, apportioning the Fire Rescue Protection Assessed Costs for Fire Rescue Protection Services attributable to single-family, multi-family, and mobile home residential property on an Equivalent Dwelling Unit basis relative to typical building area and value is a fair and reasonable method of Parcel Apportionment.
- (D) *Non-Residential Apportionment.*
- (1) The separation of improved Non-Residential Property into Building Area classification ranges is fair and reasonable for the purposes of Parcel Apportionment because: (a) the absence of a need for precise square footage data within the ad valorem tax records maintained by the Property Appraiser makes it difficult to determine the use of actual Building Area within each improved parcel as a basis for Parcel Apportionment; (b) the administrative expense and complexity created by an on-site inspection to determine the actual Building Area within each improved parcel assessed is impractical; (c) the demand for Fire Rescue Protection Service availability is not precisely determined or measured by the actual Building Area within benefited parcels; and (d) the classification of parcels within Building Area classification ranges is a fair and reasonable method to classify benefited parcels and to apportion costs among benefited parcels that create similar demand for the availability of Fire Rescue Protection Services.
 - (2) The demand for availability of Fire Rescue Protection Services diminishes at the outer limit of Building size since a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefited parcels within Non Residential Property.

Section 7: Cost Apportionment Methodology.

(A) Appendix B contains a correlation of the DOR Codes with the property use categories within the City database. All property within the City Limits was identified and provided a Property Use Category pursuant to the DOR Code.

(B) It is hereby determined that fifty percent (50%) of the benefit derived from Fire Rescue Protection Services is related to the availability of Fire Rescue Protection Services, and fifty percent (50%) of the benefit derived from Fire Rescue Protection Services is related to the delivery of Fire Rescue Protection Services. Therefore, the cost of Fire Rescue Protection Services to be recovered by this assessment was allocated to availability benefit and service benefit in said proportion.

(C) Costs associated with availability are hereby allocated to property classes based upon the ratio of the value per square foot for each non-residential property class to the value per square foot for the residential property class. Costs associated with service are hereby allocated to property classes based upon Calls for Service to each property class weighted by: 1) the value per square foot for each property class; and 2) the ratio of the average square footage per parcel for each non-residential property class to the average square footage per parcel for the residential property class.

Section 8: Parcel Apportionment Methodology.

(A) The apportionment among Tax Parcels of that portion of the Fire Rescue Protection Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix C, which Parcel Apportionment methodology is hereby approved, adopted and incorporated into this Updated Assessment Ordinance by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix C is to be applied in the calculation of the Fire Rescue Protection Assessment rates established in Section 9 of this Updated Assessment Ordinance.

Section 9: Determination of Fire Rescue Protection Assessed Costs; Establishment of Fire Rescue Protection Assessments.

(A) The Fire Rescue Protection Assessed Costs is to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2021, in the amount determined in the Fire Rescue Protection Assessment Rate Schedule in Appendix D. The approval of the Fire Rescue Protection Assessment Rate Schedule by the adoption of this Updated Assessment Ordinance determines the amount of the Fire Rescue Protection Assessed Costs. The remainder of such Fiscal Year budget for Fire Rescue Protection Services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Protection Assessment proceeds.

(B) The Fire Rescue Protection Services Assessments specified in the Fire Rescue Protection Assessment Rate Schedule in Appendix D are hereby established to fund the specified Fire Rescue Protection Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2021, and continuing annually thereafter pursuant to this ordinance.

(C) The Fire Rescue Protection Services Assessments established in this Updated Assessment Ordinance shall be the assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2021, as provided in Section 10 of this Updated Assessment Ordinance.

(D) For the fiscal year commencing October 1, 2021, and years thereafter, Fire Rescue Protection Services Assessments for benefited properties may be increased annually by an amount not to exceed ten percent (10%) over the previous year's assessment. Any such increase shall be calculated by multiplying the percent increase by the immediately preceding fiscal year's assessment for benefited properties. The current fiscal year's assessment shall be calculated by adding the increase thus calculated to the preceding fiscal year's assessment, the resultant sum being the current fiscal year's assessment. Any such annual increases in Fire Rescue Protection Services Assessments shall be upon recommendation of the City Manager and approval of the City Commission. No individually benefited parcel shall have its assessments increased by a percent greater than any other benefited parcel in the same assessment class or in excess of the limits provided herein, as same may be amended from time to time.

Section 10: Assessment Roll.

(A) The City Manager is hereby directed to prepare, or cause to be prepared annually, a preliminary Assessment Roll for each Fiscal Year commencing October 1, 2021, in the manner provided in the ordinance. The Assessment Roll shall include all non-exempt Tax Parcels within the Property Use Categories. The City Manager shall apportion the Fire Rescue Protection Assessed Cost to be recovered through Fire Rescue Protection Assessments in the manner set forth in this Updated Assessment Ordinance. A copy of this Updated Assessment Ordinance, documentation related to the amount of the Fire Rescue Protection Assessed Cost to be recovered through the imposition of Fire Rescue Protection Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Rescue Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(B) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Protection Assessments for Fire Rescue Protection Services as set forth in this Updated Assessment Ordinance is a fair and reasonable method of apportioning the Fire Rescue Protection Assessed Cost among parcels of Assessed Property located within the City.

Section 11: Procedure to Reclassify, Correct, or Revise the Fire Rescue Protection Services Assessment for Tax Parcels.

The City Manager shall have the authority, at any time, upon his or her own initiative or in response to a petition from the owner of any Tax Parcel subject to a Fire Rescue Protection Services Assessment, to reclassify Tax Parcels or correct or revise the amount of the assessment and/or the number of assessment units attributed to Tax

Parcels, based upon presentation of competent and substantial evidence (which may include Property Appraiser data, site inspection, aerial photographs, etc.). and correct any error in applying the apportionment method approved herein to any particular Tax Parcel not otherwise requiring the provision of notice pursuant to the Uniform Assessment Collection Act due to (i) imposing a Fire Rescue Protection Services Assessment against a Tax Parcel not previously subject thereto, or (ii) increasing a Fire Rescue Protection Services Assessment imposed against a Tax Parcel above the amount specified in the mailed notice provided in accordance with Section 12 hereof. Any such correction shall be considered valid ab initio and shall in no way affect the enforcement of the Fire Rescue Protection Services Assessment imposed hereunder. All requests from affected property owners for any such changes, Modifications, or corrections shall be referred to, and approved by, the City Manager and not the Property Appraiser or Tax Collector.

Section 12: Application of Multiple Property Use Categories for Tax Parcels with Mixed Uses.

The Fire Rescue Protection Services Assessment for Tax Parcels classified in two (2) or more property use categories shall be calculated as the sum of the Fire Rescue Assessments computed for each applicable property use identified.

Section 13: Authorization of Public Hearing.

There is hereby established a public hearing to be held at 7:00 p.m. on August 26, 2021, in the City Commission Chambers of City Hall, 4800 West Copans Road, Coconut Creek, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Protection Assessments from the public and affected property owners and consider imposing Fire Rescue Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

Section 14: Notice by Publication.

The City Clerk shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Chapter 197, Florida Statutes.

Section 15: Notice by Mail.

The Finance and Administrative Services Department shall provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Chapter 197, Florida Statutes.

Section 16: Application of Assessment Proceeds.

Proceeds derived by the City from the Fire Rescue Protection Assessments will be utilized for the provision of Fire Rescue 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 Rescue Protection Services, facilities, and programs.

Section 17: Conflicts. That all ordinances or parts of ordinances, all City Code sections or parts of City Code sections, and all resolutions or parts of resolutions in conflict with this ordinance are hereby repealed to the extent of such conflict.

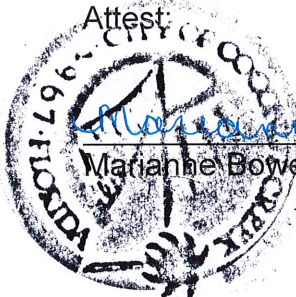
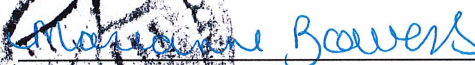
Section 18: Severability. That should any section or provision of this ordinance or any portion thereof, any paragraph, sentence, clause or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part hereof other than the part declared invalid.

Section 19: Effective Date. That this ordinance shall become effective upon its passage on second and final reading.

PASSED FIRST READING THIS 9TH DAY OF AUGUST, 2021.

PASSED SECOND READING THIS 26th DAY OF August, 2021.


Rebecca A. Tooley, Mayor

Attest:


Marianne Bowers, Interim City Clerk

	<u>1st</u>	<u>2nd</u>
Tooley	<u>Aye</u>	<u>Aye</u>
Rydell	<u>Aye</u>	<u>Aye</u>
Sarbone	<u>Aye</u>	<u>Aye</u>
Welch	<u>Aye</u>	<u>Aye</u>
Railey	<u>Aye</u>	<u>Aye</u>



City of Coconut Creek, FL

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

August 31, 2021





August 31, 2021

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, appearing to read "Peter Napoli".

Peter Napoli
Senior Consultant

777 S. Harbour Island Blvd, Suite 600
Tamp, FL 33601
(904) 671-0117
peter.napoli@stantec.com

Enclosure

TABLE OF CONTENTS

1	Introduction.....	2
1.1	Study Methodology	2
2	Florida Law Governing Special Assessments	5
2.1	Special Benefit Derived.....	5
2.1.1	Special Benefit – The First Prong of the Two-Pronged Test.....	5
2.2	Proportional Benefit / Fair Apportionment.....	6
2.2.1	Fair Apportionment – The Second Prong of the Two-Pronged Test	7
3	Fire Protection Costs	8
3.1	Budget Allocation	8
3.2	Projection of Net Revenue Requirements	8
4	Allocation	9
4.1	Assessment Property Classifications	9
4.2	Benefit Allocation	9
4.3	Availability Benefit.....	10
4.4	Service Benefit.....	11
5	Assessment Units.....	12
5.1	Excluded and Exempt Properties.....	12
5.2	Vacant Properties.....	12
5.3	Residential Properties	12
5.4	Non-Residential Properties	13
6	Assessment Rate Calculation.....	14
6.1	Calculation of Assessments	14
6.1.1	Residential Rates (100% Cost Recovery)	14
6.1.2	Non-Residential Rates (100% Cost Recovery)	14
6.2	Partial Cost Recovery Rates	16
7	Summary of Recommendations	19
	Appendix.....	20

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

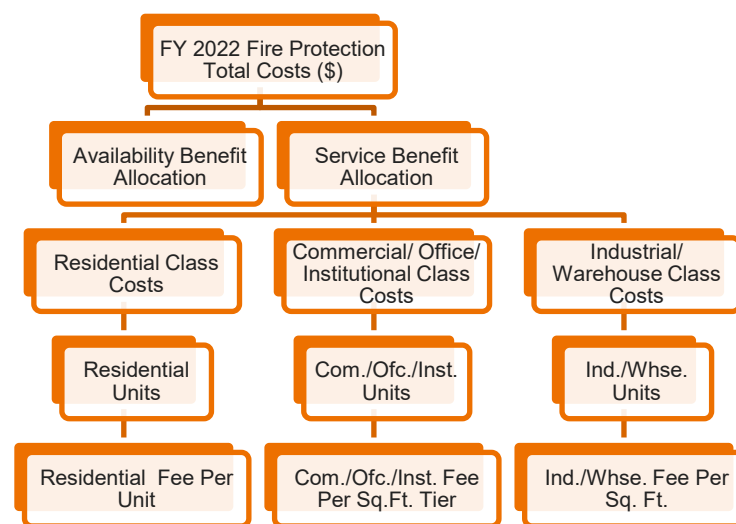
The methodology utilized within this study relies upon current property and cost data to create a fair and equitable assessment structure. The term "Fire Protection" as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression and first response provided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

APPENDIX B - 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

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.

City of Coconut Creek
Appendix D - Fire Rescue Assessment Rate Schedule

<u>Residential</u>	<u>Residential Rate per Dwelling Unit</u>
Single Family	234.00
Multi Family	210.60
Mobile Homes	117.00

Non-Residential

<u>Parcel Size in Square Feet</u>	<u>Commercial/ Office Rate per Parcel</u>	<u>Industrial/ Warehouse Rate per Parcel</u>	<u>Institutional Rate Per Parcel</u>
< 1999	1,075.15	109.93	1,075.15
2,000 - 2,999	2,150.30	219.86	2,150.30
3,000 - 3,999	3,225.45	329.79	3,225.45
4,000 - 4,999	4,300.60	439.73	4,300.60
5,000 - 5,999	5,375.74	549.66	5,375.74
6,000 - 6,999	6,450.89	659.59	6,450.89
7,000 - 7,999	7,526.04	769.52	7,526.04
8,000 - 8,999	8,601.19	879.45	8,601.19
9,000 - 9,999	9,676.34	989.38	9,676.34
10,000 - 14,999	10,751.49	1,099.31	10,751.49
15,000 - 19,999	16,127.23	1,648.97	16,127.23
20,000 - 24,999	21,502.98	2,198.63	21,502.98
25,000 - 29,999	26,878.72	2,748.28	26,878.72
30,000 - 34,999	32,254.47	3,297.94	32,254.47
35,000 - 39,999	37,630.21	3,847.60	37,630.21
40,000 - 44,999	43,005.95	4,397.25	43,005.95
45,000 - 49,999	48,381.70	4,946.91	48,381.70
50,000 - 59,999	53,757.44	5,496.57	53,757.44
60,000 - 69,999	64,508.93	6,595.88	64,508.93
70,000 - 79,999	75,260.42	7,695.19	75,260.42
80,000 - 89,999	86,011.91	8,794.51	86,011.91
90,000 - 99,999	96,763.40	9,893.82	96,763.40
100,000 - 119,999	107,514.88	10,993.13	107,514.88
120,000 - 139,999	129,017.86	13,191.76	129,017.86
140,000 - 159,999	150,520.84	15,390.39	150,520.84
160,000 - 179,999	172,023.81	17,589.02	172,023.81
180,000 - 199,999	193,526.79	19,787.64	193,526.79
200,000 - 249,999	215,029.77	21,986.27	215,029.77
250,000 - 299,999	268,787.21	27,482.84	268,787.21
300,000 - 349,999	322,544.65	32,979.40	322,544.65
350,000 - 399,999	376,302.10	38,475.97	376,302.10
400,000 - 449,999	430,059.54	43,972.54	430,059.54
450,000 - 499,999	483,816.98	49,469.10	483,816.98
> 500,000	537,574.42	54,965.67	537,574.42