

ORDINANCE NO. 2000-21

AN ORDINANCE OF THE CITY OF COCONUT CREEK, FLORIDA, RELATING TO THE PROVISION OF FIRE 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 2000/2001; 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 SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF COCONUT CREEK, FLORIDA:

Section 1: *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 2: *Purpose and Definitions.* This Ordinance constitutes the Initial Assessment Ordinance as authorized in Section 612 of the Charter of the City of Coconut Creek. 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:

“Benefit Percentage” means the percentage of benefit for Fire Protection Services, facilities or programs attributable to each Property Use Category determined by analyzing the benefit derived from: 1) the availability of Fire Protection Services and 2) historical demand for Fire Protection Services as reflected in the Summary of Fire Losses by Property Classification for the City of Coconut Creek as provided by the State of Florida State Fire Marshall pursuant to the National Fire Incident Reporting System under the methodology described in Section 6 of this Initial 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 Losses by Property Classification for the City of Coconut Creek as provided by the State of Florida State Fire Marshall pursuant to the National Fire Incident Reporting System correlated by the City Fire 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 A.

“Cost Apportionment” means the apportionment of the Fire 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 Initial 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 A 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 A.

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

“Fire Protection Assessment Rate Schedule” means that rate schedule attached hereto as Appendix C and hereby incorporated herein by reference, specifying the Fire Protection Assessed Costs determined and established in Section 8 of this Initial Assessment Ordinance.

“Fire 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 A.

“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, Commercial Property, Industrial/Warehouse Property, Institutional Property, and Educational Property.

“Parcel Apportionment” means the further apportionment of the Fire Protection Assessed Cost allocated to each benefited, non-exempt Property Use Category by the Parcel Apportionment methodology established in Section 7 of this Initial Assessment Ordinance.

“Property Use Categories” means, collectively, Residential Property and all categories of Non-Residential Property specified in Appendix A.

“Religious Institutions” means those Tax Parcels with DOR Codes classified in the “Religious Institutions” property use category in Appendix A.

“Residential Property” means those Tax Parcels with DOR Codes classified in the “Residential” property use category in Appendix A.

“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 3: *Provision and Funding of Fire Protection Services.*

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

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property located within the City will be benefited by the City’s provision of Fire Protection Services, facilities and programs in an amount not less than the Fire Protection Assessment

imposed against such parcel, computed in the manner set forth in this Initial Assessment Ordinance.

Section 4: *Imposition and Computation of Fire Protection Assessments.* Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories, except non-benefited or exempt properties. Fire Protection Assessments shall be computed in the manner set forth in this Initial Assessment Ordinance.

Section 5: *Legislative Determinations of Special Benefit and Fair Apportionment.* It is hereby ascertained and declared that the Fire 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 Initial Assessment Ordinance determining the Fire 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 A 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 property 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 Protection Assessed Costs among classifications of improved property based upon: 1) availability of Fire Protection Services and 2) historical demand for Fire 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 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 Losses by Property Classification provide the most reliable basis available to determine the potential demand for Fire Protection Services from property use and to determine the benefit to property use resulting from the provision of Fire Protection Services to serve Buildings located within Assessed Property. There exists sufficient

Calls for Service data documenting the historical demand for Fire 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 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 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 Protection Services to vacant or unimproved property is nominal. Therefore it is fair and reasonable not to apportion any of the Fire 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 Protection Service. The potential demand for and benefit received from Fire 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 Protection Services. Therefore, apportioning the Fire Protection Assessed Costs for Fire 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 Parcel 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 undermines 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 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 Protection Services.

- (2) The demand for availability of Fire 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 6: Cost Apportionment Methodology.

(A) Appendix A 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 seventy-five percent (75%) of the benefit derived from Fire Protection Services is related to the availability of Fire Protection Services, and twenty-five percent (25%) of the benefit derived from Fire Protection Services is related to the delivery of Fire Protection Services. Therefore, the cost of Fire 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 7: Parcel Apportionment Methodology.

(A) The apportionment among Tax Parcels of that portion of the Fire 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 B, which Parcel Apportionment methodology is hereby approved, adopted and incorporated into this Initial Assessment Ordinance by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix B is to be applied in the calculation of the Fire Protection Assessment rates established in Section 8 of this Initial Assessment Ordinance.

Section 8: Determination of Fire Protection Assessed Costs; Establishment of Initial Fire Protection Assessments.

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2000, in the amount determined in the Fire Protection Assessment Rate Schedule in Appendix C. The approval of the Fire Protection Assessment Rate Schedule by the adoption of this Initial Assessment Ordinance determines the amount of the Fire

Protection Assessed Costs. The remainder of such Fiscal Year budget for Fire Protection Services, facilities and programs shall be funded from available City revenue other than Fire Protection Assessment proceeds.

(B) The Fire Protection Services Assessments specified in the Fire Protection Assessment Rate Schedule in Appendix C are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2000 and continuing annually thereafter pursuant to this Ordinance.

(C) The Fire Protection Services Assessments established in this Initial 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, 2000, as provided in Section 9 of this Initial Assessment Ordinance.

(D) For the fiscal year commencing October 1, 2001 and years thereafter, Fire Protection Services assessments for benefited properties may be increased annually by an amount not to exceed six percent (6%) 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 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 or in excess of the limits provided herein, as same may be amended from time to time.

Section 9: 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, 2000, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Initial Assessment Ordinance. A copy of this Initial Assessment Ordinance, documentation related to the amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire 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 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 Protection Assessments for Fire Protection Services as set forth in this Initial Assessment Ordinance is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the City.

Section 10: Authorization of Public Hearing.

There is hereby established a public hearing to be held at 7:00 p.m. on September 13, 2000 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 Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

Section 11: *Notice by Publication.*

The City Clerk shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Chapter 197, Florida Statutes.

Section 12: *Notice by Mail.*

The City Clerk shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Chapter 197, Florida Statutes.

Section 13: *Application of Assessment Proceeds.*

Proceeds derived by the City from the Fire Protection Assessments will be utilized for the provision of Fire Protection Services, facilities and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Fire Protection Services, facilities and programs.

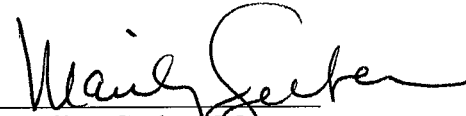
Section 14: That in the event any provision or application of this Ordinance shall be held to be invalid, it is the legislative intent that the other provisions and applications hereof shall not be thereby affected.

Section 15: That all Ordinances or parts of Ordinances in conflict herewith are to the extent of said conflict, hereby repealed.

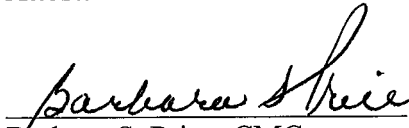
Section 16: That this Ordinance shall be in full force and effect immediately upon its passage and adoption.

PASSED AND ADOPTED ON FIRST READING THIS 27th DAY OF
July, 2000.

PASSED AND ADOPTED ON SECOND READING THIS 13th DAY OF
September, 2000.


Marilyn Gerber, Mayor

Attest:


Barbara S. Price, CMC
City Clerk

	1st	2nd
Gerber	<u>Aye</u>	<u>Aye</u>
Fantl	<u>Aye</u>	<u>Aye</u>
Goldsmith	<u>Aye</u>	<u>Aye</u>
Sacks	<u>Aye</u>	<u>Aye</u>
Waldman	<u>Aye</u>	<u>Aye</u>

Finance/Budget/Ordinance-Assess(Fire Assessment Fee)
NAC/dk
7/19/00

DOR CODE/PROPERTY USE CATEGORY CROSS REFERENCE

[illegible]

Coconut Creek
Fire Protection Service Assessment Program
DOR CODE/PROPERTY USE CATEGORY CROSS REFERENCE

A		C		D		E		F		G		H		I		J		K		L		M		N		O	
				Fire Protection Service Assessment Program Property Use Categories																							
				Residential	Commercial	Vacant Land	Agricultural	Industrial / Warehouse	Institutional	Public Schools	County	City	Religious Institutions	Govt - other than City or County	Miscellaneous												
DOR Code	DOR Description																										
38	Golf Courses		X																								
39	Hotels/Motels		X																								
40	Vacant Industrial			X																							
41	Light Manufacturing							X																			
42	Heavy Industrial							X																			
43	Lumber Yards, Saw mills							X																			
44	Packing Plants							X																			
45	Canneries							X																			
46	Other Food Processing							X																			
47	Mineral Processing							X																			
48	Warehousing, Distribution							X																			
49	Open Storage							X																			
50	Improved Agricultural		X				X																				
51	Cropland Soil Capability Soil I		X				X																				
52	Cropland Soil Capability Soil II		X				X																				
53	Cropland Soil Capability Soil III		X				X																				
54	Timberland Site Index 90+		X				X																				
55	Timberland Site Index 80-89		X				X																				
56	Timberland Site Index 70-79		X				X																				
57	Timberland Site Index 60-69		X				X																				
58	Timberland Site Index 50-59		X				X																				
59	Timeberland not classified by site index to pines		X				X																				
60	Grazing Land Soil Capability Class I		X				X																				
61	Grazing Land Soil Capability Class II		X				X																				
62	Grazing Land Soil Capability Class III		X				X																				
63	Grazing Land Soil Capability Class IV		X				X																				
64	Grazing Land Soil Capability Class V		X				X																				
65	Grazing Land Soil Capability Class VI		X				X																				
66	Orchard Groves, Citrus		X				X																				
67	Poultry, Bees, etc		X				X																				
68	Dairies, Feed Lots		X				X																				
69	Ornamentals, Misc Agricultural		X				X																				
70	Vacant Institutional			X																							
71	Religious Institutions												X														
72	Private Schools and Colleges																										
73	Private Hospitals																										
74	Homes for the Aged (ACLF)																										
75	Orphanages, other not for profit																										
76																											

Coconut Creek
Fire Protection Service Assessment Program
DOR CODE/PROPERTY USE CATEGORY CROSS REFERENCE

A		C													D	E	F	G	H	I	J	K	L	M	N	O			
				Fire Protection Service Assessment Program Property Use Categories																									
				Residential	Commercial	Vacant Land	Agricultural	Industrial / Warehouse	Institutional	Public Schools	County	City	Religious Institutions	Govt - other than City or County	Miscellaneous														
DOR Code	DOR Description																												
76	Mortuaries, Cemeteries								X																				
77	Clubs, Lodges, Union Halls								X					X															
78	Sanitariums, Rest Homes								X					X															
79	Cultural Organizations								X																				
80	Undefined																												
81	Military													X															
82	Forest, Parks, Recreational Areas													X															
83	Public County Schools									X				X															
84	Colleges													X															
85	Hospitals													X															
86	County including non municipal										X																		
87	State other than parks, etc													X															
88	Federal other than parks, etc													X															
89	Municipal other than parks, etc																												
90	Leasehold interests											X																	
91	Utility, Gas and Elec, Telephone														X														
92	Mining lands, petroleum lands, or gas lands														X														
93	Subsurface rights														X														
94	Right-of-way, streets, roads, irrigation channel, ditch, etc.														X														
95	Rivers & lakes, submerged lands														X														
96	Sew age disposal, solid waste, drainage reservoirs, waste lands, marsh, sand dunes, swamps														X														
97	Outdoor recreational or park land subject to classified use assessment														X														
98	Centrally assessed														X														
99	Acres not zoned agricultural			X											X														
100																													

Source: Burton & Associates

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07/20/2000

Appendix B - 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.

It was further determined that for non residential property uses within property classes, benefit typically increases with building size. Therefore, for non residential property uses, assessment rates were developed that apportioned the revenue requirements allocated to each property class to ranges of building size. Ranges of building size were used 1) because benefit typically varies with order of magnitude of building size rather than with incremental increases by square foot, and 2) to be consistent with the prior assessment program administered by Broward County in order to overlay as little change as possible in the assessment program to be administered by the City so as to minimize the impacts to property owners of the changeover from the County=s assessment program to the City=s assessment program.

Coconut Creek
Fire Protection Service Assessment Program
PRELIMINARY ASSESSMENT RATES

Residential

Row No.	Category	Residential Rate per Dwelling Unit
1	Single Family	\$47.90
2	Multi Family	\$43.11
3	Mobile Homes	\$23.95

Non Residential

	Parcel Size in Square Feet	Commercial Rate per Parcel	Industrial / Warehouse Rate per Parcel	Other Institutional Rate per Parcel	Religious Institutions Rate per Parcel
4	<1999	\$241	\$33	\$241	\$56
5	2,000-2,999	\$483	\$66	\$483	\$112
6	3,000-3,999	\$725	\$99	\$725	\$168
7	4,000-4,999	\$967	\$133	\$967	\$225
8	5,000-5,999	\$1,208	\$165	\$1,208	\$281
9	6,000-6,999	\$1,449	\$198	\$1,449	\$337
10	7,000-7,999	\$1,691	\$232	\$1,691	\$393
11	8,000-8,999	\$1,933	\$264	\$1,933	\$449
12	9,000-9,999	\$2,175	\$298	\$2,175	\$506
13	10,000-14,999	\$2,416	\$331	\$2,416	\$562
14	15,000-19,999	\$3,624	\$496	\$3,624	\$843
15	20,000-24,999	\$4,832	\$662	\$4,832	\$1,124
16	25,000-29,999	\$6,040	\$827	\$6,040	\$1,404
17	30,000-34,999	\$7,249	\$992	\$7,249	\$1,685
18	35,000-39,999	\$8,457	\$1,158	\$8,457	\$1,966
19	40,000-44,999	\$9,665	\$1,323	\$9,665	\$2,247
20	45,000-49,999	\$10,873	\$1,488	\$10,873	\$2,528
21	50,000-59,999	\$12,081	\$1,654	\$12,081	\$2,809
22	60,000-69,999	\$14,497	\$1,985	\$14,497	\$3,371
23	70,000-79,999	\$16,913	\$2,315	\$16,913	\$3,933
24	80,000-89,999	\$19,330	\$2,646	\$19,330	\$4,494
25	90,000-99,999	\$21,746	\$2,977	\$21,746	\$5,056
26	100,000-119,999	\$24,162	\$3,308	\$24,162	\$5,618
27	120,000-139,999	\$28,994	\$3,969	\$28,994	\$6,742
28	140,000-159,999	\$33,827	\$4,631	\$33,827	\$7,865
29	160,000-179,999	\$38,659	\$5,292	\$38,659	\$8,989
30	180,000-199,999	\$43,491	\$5,954	\$43,491	\$10,112
31	200,000-249,999	\$48,324	\$6,615	\$48,324	\$11,236
32	250,000-299,999	\$60,405	\$8,269	\$60,405	\$14,045
33	300,000-349,999	\$72,486	\$9,923	\$72,486	\$16,854
34	350,000-399,999	\$84,567	\$11,576	\$84,567	\$19,663
35	400,000-449,999	\$96,648	\$13,230	\$96,648	\$22,472
36	450,000-499,999	\$108,729	\$14,884	\$108,729	\$25,281
37	>500,000	\$120,810	\$16,538	\$120,810	\$28,090

Source: Burton & Associates

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08/10/2000

* * * * * **NOTICE TO PROPERTY OWNER** * * * * *

City of Coconut Creek
4800 West Copans Road
Coconut Creek, Florida 33063

<p>CITY OF COCONUT CREEK NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF A NON-AD VALOREM ASSESSMENT FIRE PROTECTION SERVICES SPECIAL ASSESSMENT NOTICE DATE: AUGUST 22, 2000</p>
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As required by sections 197.3631 and 197.3632, Florida Statutes, and the direction of the City Commission, notice is given by the City of Coconut Creek that an annual non-ad valorem special assessment for fire protection services using the tax bill collection method shall be imposed and levied on your property for the fiscal year October 1, 2000 - September 30, 2001.

The use of an annual special assessment to fund fire protection services benefiting improved property located within the City of Coconut Creek is fair, efficient and effective and will be imposed on improved property citywide. **This special assessment replaces Broward County's special assessment.**

The total annual fire protection services special assessment revenue to be collected within the City of Coconut Creek is estimated to be \$1,297,000. The annual fire protection services special assessment is based on the classification of each parcel of property and number of billing units contained therein as well as service availability and demand.

The total levy per parcel for the fiscal year October 1, 2000 – September 30, 2001 will not exceed the amounts specified by Appendix A and may be increased annually by up to six percent.

A public hearing will be held at 7:00 p.m. on September 13, 2000, in the Commission Chambers at the Government Center, 4800 West Copans Road, Coconut Creek, Florida for the purpose of receiving public comment on the proposed assessment. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 973-6774, at least three days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the legal documentation for the non-ad valorem special assessment program are available for inspection at the City Clerk's office in the Government Center, located at 4800 West Copans Road, Coconut Creek, Florida.

The special assessment amounts referred to in Appendix A and the ad valorem taxes for the parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If there is a mistake related to this notice, it will be corrected. If you have any questions, please contact the City's Clerk's Office at (954) 973-6774, Monday through Friday between 9:00 a.m. and 4:00 p.m.

* * * THIS IS NOT A BILL * * * * *

[Please see reverse side for Appendix A]

Appendix A of
Notice to
Property Owner

Coconut Creek
Fire Protection Service Assessment Program
PRELIMINARY ASSESSMENT RATES

Residential

Row No.	Category	Residential Rate per Dwelling Unit
1	Single Family	\$47.90
2	Multi Family	\$43.11
3	Mobile Homes	\$23.95

Non Residential

	Parcel Size in Square Feet	Commercial Rate per Parcel	Industrial / Warehouse Rate per Parcel	Other Institutional Rate per Parcel	Religious Institutions Rate per Parcel
4	<1999	\$241	\$33	\$241	\$56
5	2,000-2,999	\$483	\$66	\$483	\$112
6	3,000-3,999	\$725	\$99	\$725	\$168
7	4,000-4,999	\$967	\$133	\$967	\$225
8	5,000-5,999	\$1,208	\$165	\$1,208	\$281
9	6,000-6,999	\$1,449	\$198	\$1,449	\$337
10	7,000-7,999	\$1,691	\$232	\$1,691	\$393
11	8,000-8,999	\$1,933	\$264	\$1,933	\$449
12	9,000-9,999	\$2,175	\$298	\$2,175	\$506
13	10,000-14,999	\$2,416	\$331	\$2,416	\$562
14	15,000-19,999	\$3,624	\$496	\$3,624	\$843
15	20,000-24,999	\$4,832	\$662	\$4,832	\$1,124
16	25,000-29,999	\$6,040	\$827	\$6,040	\$1,404
17	30,000-34,999	\$7,249	\$992	\$7,249	\$1,685
18	35,000-39,999	\$8,457	\$1,158	\$8,457	\$1,966
19	40,000-44,999	\$9,665	\$1,323	\$9,665	\$2,247
20	45,000-49,999	\$10,873	\$1,488	\$10,873	\$2,528
21	50,000-59,999	\$12,081	\$1,654	\$12,081	\$2,809
22	60,000-69,999	\$14,497	\$1,985	\$14,497	\$3,371
23	70,000-79,999	\$16,913	\$2,315	\$16,913	\$3,933
24	80,000-89,999	\$19,330	\$2,646	\$19,330	\$4,494
25	90,000-99,999	\$21,746	\$2,977	\$21,746	\$5,056
26	100,000-119,999	\$24,162	\$3,308	\$24,162	\$5,618
27	120,000-139,999	\$28,994	\$3,969	\$28,994	\$6,742
28	140,000-159,999	\$33,827	\$4,631	\$33,827	\$7,865
29	160,000-179,999	\$38,659	\$5,292	\$38,659	\$8,989
30	180,000-199,999	\$43,491	\$5,954	\$43,491	\$10,112
31	200,000-249,999	\$48,324	\$6,615	\$48,324	\$11,236
32	250,000-299,999	\$60,405	\$8,269	\$60,405	\$14,045
33	300,000-349,999	\$72,486	\$9,923	\$72,486	\$16,854
34	350,000-399,999	\$84,567	\$11,576	\$84,567	\$19,663
35	400,000-449,999	\$96,648	\$13,230	\$96,648	\$22,472
36	450,000-499,999	\$108,729	\$14,884	\$108,729	\$25,281
37	>500,000	\$120,810	\$16,538	\$120,810	\$28,090

Source: Burton & Associates

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08/10/2000