

RESOLUTION NO. 2017-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES WITHIN THE MUNICIPAL SERVICE TAXING SUBUNIT; DESCRIBING THE METHOD OF ASSESSING FIRE ASSESSED COSTS AGAINST THE ASSESSED PROPERTY LOCATED WITHIN THE MUNICIPAL SERVICE TAXING SUBUNIT FOR FIRE SERVICES; ESTABLISHING THE ESTIMATED FIRE ASSESSMENT RATE FOR THE UPCOMING FISCAL YEAR; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING TO BE HELD AT 5:01 P.M. ON SEPTEMBER 14, 2017, AT THE BROWARD COUNTY GOVERNMENTAL CENTER; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Broward County, Florida (the "Board"), as the governing body of the Municipal Service Taxing Unit subunit for fire services (the "MSTU"), desires to levy special assessments for the provision of fire services within the MSTU for fire services in accordance with Ordinance No. 2000-23; and

WHEREAS, the Board has provided for the uniform method for collecting non-ad valorem special assessments for the cost of providing fire services within the MSTU as authorized by Section 197.3632, Florida Statutes, NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. PURPOSE AND DEFINITIONS. This Resolution constitutes the Preliminary Rate Resolution as defined in Ordinance No. 2000-23 (the "Ordinance"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number and vice versa. As used in this Resolution,

1 the following terms shall have the following meanings, unless the context hereof  
2 otherwise requires:

3       **"Assessed Property"** means all parcels of land included on the Assessment  
4 Roll that receive a special benefit from the delivery of fire services identified in the  
5 Preliminary Rate Resolution.

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

10       **"Code Descriptions"** means the code descriptions listed in the Improvement  
11 Codes.

12       **"Commercial Property"** means those Tax Parcels with a Code Description  
13 designated as "Commercial/Office" in the Improvement Codes specified in  
14 Appendix "A."

15       **"Cost Apportionment"** means the apportionment of the Fire Assessed Costs  
16 among all Property Use Categories according to the Demand Percentages established  
17 pursuant to the apportionment methodology described in Section 6 of this Preliminary  
18 Rate Resolution.

19       **"Demand Percentage"** means the percentage of demand for fire services  
20 attributable to each Property Use Category determined by analyzing the historical  
21 demand for fire services as reflected in the call data under the methodology described  
22 in Section 6 of this Preliminary Rate Resolution.

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1           **"DOR Code"** means a property use code established in Rule 120-8.008, Florida  
2 Administrative Code, assigned by the property appraiser to Tax Parcels within the  
3 MSTU.

4           **"Dwelling Unit"** means (1) a building, or a portion thereof, available to be used  
5 for residential purposes, consisting of one or more rooms arranged, designed, used, or  
6 intended to be used as living quarters for one family only, or (2) the use of land in which  
7 lots or spaces are offered for rent or lease for the placement of mobile homes, or the  
8 like for residential purposes.

9           **"Estimated Fire Assessment Rate Schedule"** means that rate schedule  
10 attached hereto as Appendix "B" and incorporated herein by reference, specifying the  
11 estimated Fire Assessments established in Section 8 of this Preliminary Rate  
12 Resolution.

13           **"Fire Assessment"** means the special assessment imposed by the County  
14 within the MSTU in any fiscal year to find a portion of the cost of the suppression and  
15 prevention of fires and other fire related services.

16           **"Governmental Property"** means those Tax Parcels with a Code Description  
17 designated as "Governmental" in the Improvement Codes specified in the DOR Code.

18           **"Improvement Codes"** means the building use codes assigned by the Property  
19 Appraiser to Tax Parcels within the MSTU as specified in Appendix "A" attached hereto  
20 and incorporated herein by reference.

21           **"Incident Report"** means an individual report filed as a result of a request for fire  
22 service.

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1           **"Industrial/Warehouse Property"** means those Tax Parcels with a Code  
2 Description designated as "Industrial/Warehouse" in the Improvement Codes specified  
3 in Appendix "A."

4           **"Institutional Property"** means those Tax Parcels with a Code Description  
5 designated as "Institutional" in the Improvements Codes specified in Appendix "A."

6           **"Mixed Use Property"** means a Tax Parcel that contains buildings which use  
7 descriptions are capable of assignment under a Code Description in the Improvement  
8 Code in more than one Property Use Category.

9           **"Non-Residential Property"** means, collectively, Commercial Property,  
10 Industrial/Warehouse Property, and Institutional Property.

11           **"Ordinance"** means Broward County Ordinance No. 2000-23, which authorizes  
12 the imposition of Fire Assessments.

13           **"Parcel Apportionment"** means the further apportionment of the Fire Assessed  
14 Cost allocated to each Property Use Category by the Cost Apportionment among the  
15 Tax Parcels under methodology established in Section 7 of this Preliminary Rate  
16 Resolution.

17           **"Property Use Categories"** means, collectively, Residential Property and all  
18 categories of Non-Residential Property.

19           **"Residential Property"** means Single Family Property Dwelling Units and  
20 Multifamily Property Dwelling Units.

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

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1           Section 2.   PROVISION AND FUNDING OF FIRE SERVICES.

2           (a)   Upon the imposition of Fire Assessments against assessed property  
3 located within the MSTU, the County shall provide fire services to such assessed  
4 property. A portion of the cost to provide such fire services shall be funded from the  
5 proceeds of the Fire Assessments. The remaining cost required to provide fire services  
6 shall be funded by service charges and other legally available revenue other than Fire  
7 Assessment proceeds.

8           (b)   It is hereby ascertained, determined, and declared that each parcel of  
9 assessed property located within the MSTU will be benefited by the County's provision  
10 of fire services in an amount not less than the Fire Assessment imposed against such  
11 parcel, computed in the manner set forth in this Preliminary Rate Resolution.

12           Section 3.   IMPOSITION AND COMPUTATION OF FIRE ASSESSMENTS.

13 Fire Assessments shall be imposed against all Tax Parcels within the Property Use  
14 Categories except Governmental Property and Institutional Property whose use is  
15 wholly exempt from ad valorem taxation under Florida law. Fire Assessments shall be  
16 computed in the manner set forth in this Preliminary Rate Resolution, as may be  
17 amended by the Annual Rate Resolution.

18           Section 4.   LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND  
19 FAIR APPORTIONMENT. It is hereby ascertained and declared that the fire services

20 funded by the Fire Assessed Costs provide a special benefit to the assessed property  
21 based upon the following legislative determinations:

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1 **GENERAL**

2 (a) Upon the adoption of this Preliminary Rate Resolution determining the Fire  
3 Assessed Costs and identifying the Assessed Property to be included in the  
4 Assessment Roll, the legislative determinations of special benefit ascertained and  
5 declared in Section 3 of the Ordinance are hereby ratified and confirmed.

6 (b) It is fair and reasonable to use the Improvement Code and the DOR  
7 Codes for the Cost Apportionment and the Parcel Apportionment because the Tax Roll  
8 database employing the use of such property use codes is the most comprehensive,  
9 accurate, and reliable information readily available to determine the property use and  
10 Building Area for improved property within the MSTU, and the Tax Roll database within  
11 such property use codes is maintained by the property appraiser and is thus consistent  
12 with parcel designations on the Tax Roll whose compatibility permits the development of  
13 an Assessment Roll in conformity with the requirement of Section 197.3632, Florida  
14 Statutes.

15 (c) The data available in the Improvement Codes is more useful and accurate  
16 to determine Building Area than the data maintained in the DOR Code because the data  
17 maintained in the Improvement Codes reveals the existence of a building with a  
18 different use than the use described on the DOR Code, and the Improvement Codes  
19 represent records maintained by the property appraiser with the most information  
20 relative to Building Area regardless of property use.

21 **COST APPORTIONMENT**

22 (d) Apportioning Fire Assessed Costs among classifications of improved  
23 property based upon historical demand for fire services is fair and reasonable and  
24 proportional to the special benefit received.

1 (e) The Incident Reports are the most reliable data available to determine the  
2 potential demand for fire services from property use and to determine the benefit to  
3 property use resulting from the availability of fire services to protect and serve the  
4 Assessed Property. There exist sufficient Incident Reports documenting the historical  
5 demand for fire services from Assessed Property within the Property Use Categories.  
6 The Demand Percentage determined for each Property Use Category by an  
7 examination of Incidents Reports is consistent with the experiences of the County.  
8 Therefore, the use of Demand Percentages determined by an examination of Incident  
9 Reports is a fair and reasonable method to apportion the Fire Assessed Costs among  
10 the Property Use Categories.

11 (f) The costs associated with the provisions of fire services for Governmental  
12 Property and Institutional Property, whose use is exempt from ad valorem taxes, will not  
13 be reallocated to other Property Use Categories, but will be paid by other legally  
14 available County funds other than Fire Assessment proceeds. It is hereby determined to  
15 be a public purpose to pay for the cost of fire services for Governmental Property, since  
16 it would further the public purpose of such Governmental Property. It is hereby  
17 determined that Institutional Property, which use is exempt from ad valorem taxation  
18 under Florida law, provides facilities and uses to the ownership, occupants, and  
19 membership as well as to the public, in general, that otherwise might be required to be  
20 provided by the County, and such use thereof serves a legitimate public purpose and  
21 provides a public benefit. Therefore, it is fair and reasonable not to impose Fire  
22 Assessments upon such parcels of Institutional Property which use is exempt from ad  
23 valorem taxation under Florida law.

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1 **RESIDENTIAL PARCEL APPORTIONMENT**

2 (g) The size or value of Residential Property does not determine the scope of  
3 the required fire services. The potential demand for fire services is driven by the  
4 existence of a Dwelling Unit and the anticipated average occupant population.

5 (h) Apportioning the Fire Assessed Costs for Fire services attributable to  
6 Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency  
7 and unnecessary administration and is a fair and reasonable method of Parcel  
8 Apportionment based upon historical call data.

9 **NON-RESIDENTIAL PARCEL APPORTIONMENT**

10 (i) The demand for fire service availability is not the same for non- residential  
11 buildings. Because non-residential buildings vary substantially by size, the demand for  
12 fire service availability varies as well. Therefore, it is fair, reasonable, and equitable to  
13 provide an assessment burden on improved property containing such buildings on a  
14 square foot basis.

15 Section 5. COST APPORTIONMENT METHODOLOGY.

16 (a) Based upon correlation of the Property Use Category and the Code  
17 Descriptions in the Improvement Codes, the number of Incident Reports filed within a  
18 sampling period for Property Use Categories were determined for each Property Use  
19 Category. A Demand Percentage was then determined for each Property Use Category  
20 by calculating the percentage that Incident Reports allocated to each Property Use  
21 Category bear to the total number of Incident Reports documented for all Property Use  
22 Categories within the sampling period.

23 (b) The Demand Percentages for each Property Use Category were then  
24 applied to the Fire Assessed Costs allocated to each individual Property Use Category.



1 Section 6. PARCEL APPORTIONMENT METHODOLOGY.

2 (a) The apportionment among Tax Parcels of that portion of the Fire  
3 Assessed Costs apportioned to each Property Use Category under the Cost  
4 Apportionment shall be consistent with the Parcel Apportionment methodology  
5 described and determined in Appendix "C," attached hereto and by reference made a  
6 part hereof, which Parcel Apportionment methodology is hereby approved, adopted,  
7 and incorporated into this Preliminary Rate Resolution by reference.

8 (b) It is hereby acknowledged that the Parcel Apportionment methodology  
9 described and determined in Appendix "C" is to be applied in the calculation of the  
10 Estimated Fire Assessment Rates established in Section 8 of this Preliminary Rate  
11 Resolution.

12 Section 7. DETERMINATION OF FIRE ASSESSED COSTS;  
13 ESTABLISHMENT OF INITIAL FIRE ASSESSMENTS.

14 (a) The Fire Assessed Costs to be assessed and apportioned among  
15 benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for  
16 the Fiscal Year commencing October 1, 2017, is the amount determined in the  
17 Estimated Fire Assessment Rate Schedule. The approval of the Estimated Fire  
18 Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution  
19 determines the amount of the Fire Assessed Costs. The remainder of such Fiscal Year  
20 budget for fire services shall be funded from other legally available County or MSTU  
21 revenue, other than Fire Assessment proceeds.

22 (b) The estimated Fire Assessments specified in the Estimated Fire  
23 Assessment Rate Schedule are hereby established to fund the specified Fire Assessed  
24 Costs determined to be assessed in the Fiscal Year commencing October 1, 2017.

1 (c) The estimated Fire Assessments established in this Preliminary Rate  
2 Resolution shall be the estimated assessment rates applied by the County  
3 Administrator, or designee, in the preparation of the Preliminary Assessment Roll for the  
4 Fiscal Year commencing October 1, 2017, as provided in Section 9 of this Preliminary  
5 Rate Resolution.

6 Section 8. ASSESSMENT ROLL.

7 (a) The County Administrator, or designee, is hereby directed to prepare, or  
8 cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing  
9 October 1, 2017, in the manner provided in Ordinance No. 2000-23. The Assessment  
10 Roll shall include all Tax Parcels within the Property Use Categories. The County  
11 Administrator, or designee, shall apportion the estimated Fire Assessed Costs to be  
12 recovered through Fire Assessments in the manner set forth in this Preliminary Rate  
13 Resolution. A copy of this Preliminary Rate Resolution, documentation related to the  
14 estimated amount of the Fire Assessed Costs to be recovered through the imposition of  
15 Fire Assessments, and the preliminary Assessment Roll shall be maintained on file in  
16 the County Records Division and open to public inspection. The foregoing shall not be  
17 construed to require that the preliminary Assessment Roll be in printed form if the  
18 amount of the Fire Assessment for each parcel of property can be determined by the  
19 use of a computer terminal available to the public.

20 (b) It is hereby ascertained, determined, and declared that the method of  
21 determining the Fire Assessments for fire services as set forth in this Preliminary Rate  
22 Resolution is a fair and reasonable method of apportioning the Fire Assessed Costs  
23 among parcels of Assessed Property located within the MSTU.

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1 Section 9. AUTHORIZATION OF PUBLIC HEARING. There is hereby  
2 established a public hearing to be held at 5:01 p.m. on September 14, 2017, at the  
3 Broward County Governmental Center, 115 South Andrews Avenue, Fort Lauderdale,  
4 Florida, 33301, at which time the County Commission, as the governing body of the  
5 MSTU, will receive and consider any comments on the Fire Assessments from the  
6 public and affected property owners and consider imposing Fire Assessments and  
7 collecting such assessments on the same bill as ad valorem taxes.

8 Section 10. NOTICE BY PUBLICATION. The County Administrator shall  
9 publish a notice of the public hearing authorized by Section 9 hereof in the manner and  
10 time provided in Section 197.3632, Florida Statutes. The notice shall be published no  
11 later than August 25, 2017.

12 Section 11. NOTICE BY MAIL. The County Administrator shall also provide for  
13 the use of the Notice of Proposed Property Taxes (TRIM notice) as the first class mail  
14 notice to be provided to the owners of each parcel of Assessed Property, as required by  
15 Section 197.3632, Florida Statutes. Such notices shall be mailed no later than  
16 August 25, 2017.

17 Section 12. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived  
18 by the MSTU from the Fire Assessments will be utilized for the provision of fire services  
19 within the MSTU. In the event that there is any fund balance remaining at the end of the  
20 Fiscal Year, such balance shall be carried forward and used only to fund fire services in  
21 the MSTU.

22 Section 13. SEVERABILITY.

23 If any portion of this Resolution is determined by any Court to be invalid, the  
24 invalid portion shall be stricken, and such striking shall not affect the validity of the



**IMPROVEMENT CODES****RESIDENTIAL**

001	Single family residence
003	Residential on Farm
099	Combinations Uses
XXX	Mobile Homes
XXX	Duplexes
100	Apartments
101	Apartments or Res (combined with stores, offices)
102	Garage Apts., Guest House on Residence, 2 res. or more
103	Motels
104	Hotels combined with stores, office, etc...
105	Co-op Apartments and townhouses
108	Group Buildings (Farm Labor Quarters, Dairies, etc...)
199	Combination Uses

**COMMERCIAL/OFFICE**

106	Trailer Parks
200	Row Stores - 2 or more units
201	Regional Shopping Centers
202	Department Stores
203	Restaurants
204	Bars
205	Sales Display Rooms
206	Single Bldg. (misc. Types not included in other costs)
207	Food Stores (Chain or large private)
208	Lumber Yards
209	Store + Office (1 - 2 stores)
211	Community Shopping Centers
212	Neighborhood Shopping Centers
213	Franchise Restaurants
299	Combination Uses
300	Office Building, High Rise (5 stories +)
301	Banks
302	Medical - Doctor or Dentist Office or small hospital clinic
303	Veterinarian Office or small animal hospital, clinic, kennel
304	Post Office - Non Ex.
305	Funeral Homes
399	Combination Uses
400	Service Stations
401	Car Agency, New or Used
402	Garages (repair, car wash, etc...)

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- 404 Bus Terminals
- 406 Airports - private
- 407 Marinas (boats, storage, sales, yards, etc...)
- 408 Tire Store - new or recap
- 409 Gasoline Storage
- 499 Combination Uses
- 600 Bowling Lanes, Skating, Racquetball
- 601 Theaters, including drive-ins
- 602 Racing (horses, dogs, harness, Ja Alai, etc...)
- 603 Golf Courses, Miniature
- 604 Clubs - non-exempt (large, yacht, night clubs)
- 607 Fishing Piers
- 608 Amusement Park
- 699 Combination Uses
- 708 Marina

**WAREHOUSE/INDUSTRIAL**

- 500 Warehouse (any type of storage buildings - large or small)
- 501 Packing House (Veg. or Citrus)
- 502 Factories or Mfg. Plants, Shops (no retail)
- 504 Processing Plant (dairy, citrus, and veg.)
- 599 Combination Uses
- 800 Power Companies
- 801 Telephone Companies
- 802 Railroad Controller
- 803 Water & Sewer Plants
- 805 Radio Stations
- 806 Gas Companies
- 899 Combination Uses

**INSTITUTIONAL**

- 605 Clubs - exempt
- 606 Clubs & Lodges (civic, youth, community-type, recreation)
- 704 Medical (private hospitals, nursing, and convalescent homes)
- 705 Cemeteries (private, crematory, mausoleums)
- 706 Schools (private, day nursery)
- 707 Religious
- 717 Adult Congregate Living Facility
- 174 Residential Institutional
- 799 Combination Uses

**GOVERNMENTAL**

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- 700 Municipal
- 701 County or State, other than Board of Public Instruction
- 702 Board of Public Instruction
- 703 U.S. Government
- 710 Port Everglades
- 711 Flood Control District
- 713 Turnpike Authority
- 714 Florida Inland Navigation District
- 716 Cemeteries, City owned

## APPENDIX B

**FY 2018 PROPOSED FIRE ASSESSMENT RATE SCHEDULE**

<b>Property Category</b>		<b>Proposed Assessment Rates</b>
Residential	(per unit)	\$190
Commercial/Office	(per sq ft)	\$.30
Warehouse/Industrial	(per sq ft)	\$.039
Institutional	(per sq ft)	\$.14
Vacant Lot	(per lot)	\$10
Acreage	(per acre)	\$28

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## APPENDIX C

**PARCEL APPORTIONMENT METHODOLOGY**

The Cost Apportionment to each Property Use Category shall be apportioned among the Tax Parcels within each category as follows:

**Residential Property Use Category**

The Fire Assessment for each Tax Parcel of Residential Property shall be computed in the following manner:

- I. Multiply the Demand Percentage (see Section 6 of the resolution) attributable to the Residential Property Use Category by the Fire Assessed Costs (see Section 8 of the resolution).
- II. Divide the product of each calculation above (I.) by the total number of Dwelling Units within the Residential Property Use Category. The resulting quotient is the rate per Dwelling Unit.
- III. Multiply the rate per Dwelling Unit by the number of Dwelling Units within each Tax Parcel.

**Non-Residential Property Use Categories (except land categories)**

- IV. Multiply the Demand Percentage (see Section 6 of the resolution) attributable to each Non-Residential Property Use Category by the Fire Assessed Costs (see Section 8 of the resolution) for that Property Use Category. These calculations result in the Cost Apportionment attributable to each Non-Residential Property Use Category.
- V. Divide the product of each calculation above (I.) by the total amount of square footage for each Non-Residential Property Use Category. The resulting quotients are the rates per square foot.
- VI. Multiply the rate per square foot for the appropriate Non-Residential Property Use Category by the square footage for each tax parcel. The result of these calculations is the Fire assessment to be paid by each Tax Parcel.

1 **Vacant Land Categories**

2 The Fire Assessment for each Tax Parcel of Vacant Land shall be computed as follows:

3 Multiply the Demand Percentage (see Section 6 of the resolution) attributable to each Vacant  
4 Land Category by the Fire Assessed Costs (see Section 8 of the resolution).

5 Divide the product of each calculation in Section I by the total number of units (acres or vacant  
6 lots) within each Vacant Land Category. The resulting quotients are the rates per unit. Multiply  
each rate per unit by the number of units included within each Tax Parcel.

7 **Mixed Use Property**

8 The Fire assessment for each parcel classified in two or more Property Use Categories shall be  
9 the sum of the Fire Assessments computed for each Property Use Category.

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