

RESOLUTION NO. 2018-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES WITHIN THE MUNICIPAL SERVICE TAXING SUBUNIT; DESCRIBING THE METHOD OF APPORTIONING FIRE RESCUE ASSESSED COSTS AND THE COMPUTATION OF THE FIRE RESCUE ASSESSMENT AGAINST THE ASSESSED PROPERTY LOCATED WITHIN THE MUNICIPAL SERVICE TAXING SUBUNIT FOR FIRE RESCUE SERVICES; ESTABLISHING THE ESTIMATED FIRE RESCUE 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 13, 2018, AT THE BROWARD COUNTY GOVERNMENTAL CENTER; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Broward County, Florida ("Board"), as the governing body of the Municipal Service Taxing Unit subunit for Fire Rescue Services ("MSTU"), desires to levy special assessments for the provision of Fire Rescue Services within the MSTU 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 Rescue 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:

1           Section 1.    PURPOSE AND DEFINITIONS.

2           This Resolution constitutes the Preliminary Rate Resolution as required by  
3 Ordinance No. 2000-23 (the “Ordinance”). All capitalized words and terms not otherwise  
4 defined herein shall have the meanings set forth in the Ordinance. As used in this  
5 Preliminary Rate Resolution, the following terms shall have the following meanings:

6           **“Assessed Property”** means all parcels of land included on the Assessment Roll  
7 that receive a special benefit from the delivery of Fire Rescue Services identified in the  
8 Preliminary Rate Resolution.

9           **“Building Area”** means the adjusted area of a building expressed in square feet  
10 and reflected on the Tax Roll or, in the event such information is not reflected or  
11 determined not to be accurately reflected on the Tax Roll, that area determined by the  
12 MSTU.

13          **“Code Descriptions”** means the code descriptions listed in the Improvement  
14 Codes.

15          **“Commercial Property”** means those Tax Parcels with a Code Description  
16 designated as “Commercial/Office” in the Improvement Codes.

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

21          **“Demand Percentage”** means the percentage of demand for Fire Rescue  
22 Services attributable to each Property Use Category determined by analyzing the  
23 historical demand for Fire Rescue Services as reflected in the call data under the  
24 methodology described in Section 6 of this Preliminary Rate Resolution.

1       **“DOR Code”** means a property use code established in Rule 12D-8.008, Florida  
2 Administrative Code, assigned by the property appraiser to Tax Parcels within the MSTU.

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

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

12       **“Exempt Institutional Property”** means Institutional Property that is wholly  
13 exempt from ad valorem taxation under Florida Law.

14       **“Fire Rescue Assessment”** means the special assessment imposed by the  
15 County within the MSTU in any fiscal year to fund a portion of the cost of Fire Rescue  
16 Services.

17       **“Governmental Property”** means those Tax Parcels with a Code Description  
18 designated as “Governmental” in the Improvement Codes.

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

22       **“Incident Report”** means an individual report filed as a result of a request for Fire  
23 Rescue Service.

1       **“Industrial/Warehouse Property”** means those Tax Parcels with a Code  
2 Description designated as “Industrial/Warehouse” in the Improvement Codes.

3       **“Institutional Property”** means those Tax Parcels with a Code Description  
4 designated as “Institutional” in the Improvement Codes.

5       **“Mixed Use Property”** means a Tax Parcel that contains buildings with use  
6 descriptions that can be assigned a Code Description in more than one Property Use  
7 Category in the Improvement Codes.

8       **“Nonresidential Property”** means Commercial Property, Industrial/Warehouse  
9 Property, and Institutional Property.

10       **“Ordinance”** means Broward County Ordinance No. 2000-23, which authorizes  
11 the imposition of Fire Rescue Assessments.

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

16       **“Property Use Categories”** means, collectively, Residential Property and all  
17 categories of Nonresidential Property.

18       **“Residential Property”** means Single Family Property Dwelling Units and  
19 Multifamily Property Dwelling Units.

20       **“Tax Parcel”** means a parcel of property located within the MSTU to which the  
21 Broward County Property Appraiser has assigned a distinct ad valorem property tax  
22 identification number.

1           Section 2.   PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

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

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

12           Section 3.   IMPOSITION AND COMPUTATION OF FIRE RESCUE  
13 ASSESSMENTS.

14           Fire Rescue Assessments shall be imposed against all Tax Parcels within the  
15 Property Use Categories, except Governmental Property and Exempt Institutional  
16 Property. Fire Rescue Assessments shall be computed in the manner set forth in this  
17 Preliminary Rate Resolution, as may be amended by the Annual Rate Resolution.

18           Section 4.   LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND  
19 FAIR APPORTIONMENT.

20           It is hereby ascertained and declared that the Fire Rescue Services funded by the  
21 Fire Rescue Assessed Costs provide a special benefit to the Assessed Property based  
22 upon the following legislative determinations:  
23  
24

1 **GENERAL**

2 (a) Upon the adoption of this Preliminary Rate Resolution determining the Fire  
3 Recuse 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 Codes and the DOR Codes  
7 for the Cost Apportionment and the Parcel Apportionment because the Tax Roll database  
8 employing the use of such property use codes is the most comprehensive, accurate, and  
9 reliable information readily available to determine the property use and Building Area for  
10 improved property within the MSTU, and the Tax Roll database within such property use  
11 codes is maintained by the property appraiser and is thus consistent with parcel  
12 designations on the Tax Roll whose compatibility permits the development of an  
13 Assessment Roll in conformity with the requirement of Section 197.3632,  
14 Florida 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 Codes because the data  
17 maintained in the Improvement Codes reveals the existence of a building with a different  
18 use than the use described on the DOR Codes, and the Improvement Codes represent  
19 records maintained by the property appraiser that have the most information relative to  
20 Building Area regardless of property use.

21 **COST APPORTIONMENT**

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

1 (e) The Incident Reports are the most reliable data available to determine the  
2 potential demand for Fire Rescue Services from property use and to determine the benefit  
3 to property use resulting from the availability of Fire Rescue Services to protect and serve  
4 the Assessed Property. There exist sufficient Incident Reports documenting the historical  
5 demand for Fire Rescue Services from Assessed Property within the Property Use  
6 Categories. 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 Rescue Assessed Costs  
10 among the Property Use Categories.

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

#### 22 **RESIDENTIAL PARCEL APPORTIONMENT**

23 (g) The size or value of Residential Property does not determine the scope of  
24 the required Fire Rescue Services. The potential demand for Fire Rescue Services is

1 driven by the existence of a Dwelling Unit and the anticipated average occupant  
2 population.

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

### 7 **NONRESIDENTIAL PARCEL APPORTIONMENT**

8 (i) The demand for Fire Rescue Service availability is not the same for  
9 nonresidential buildings. Because nonresidential buildings vary substantially by size, the  
10 demand for Fire Rescue Service availability varies as well. Therefore, it is fair,  
11 reasonable, and equitable to provide an assessment burden on improved property  
12 containing such buildings on a square foot basis.

### 13 Section 5. COST APPORTIONMENT METHODOLOGY.

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

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



1           Section 6.   PARCEL APPORTIONMENT METHODOLOGY.

2           (a)    The apportionment among Tax Parcels of that portion of the Fire Rescue  
3 Assessed Costs apportioned to each Property Use Category under the Cost  
4 Apportionment shall be consistent with the Parcel Apportionment methodology described  
5 and determined in Appendix C, attached hereto and by reference made a part hereof,  
6 which Parcel Apportionment methodology is hereby approved, adopted, and incorporated  
7 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 Rescue Assessment Rates established in Section 8 of this Preliminary  
11 Rate Resolution.

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

14           (a)    The Fire Rescue 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, 2018, is the amount determined in the Estimated  
17 Fire Rescue Assessment Rate Schedule. The approval of the Estimated Fire Rescue  
18 Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution  
19 determines the amount of the Fire Rescue Assessed Costs. The remainder of such Fiscal  
20 Year budget for Fire Rescue Services shall be funded from other legally available County  
21 or MSTU revenue, other than Fire Rescue Assessment proceeds.

22           (b)    The estimated Fire Rescue Assessments specified in the Estimated Fire  
23 Rescue Assessment Rate Schedule are hereby established to fund the specified Fire  
24

1 Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing  
2 October 1, 2018.

3 (c) The estimated Fire Rescue Assessments established in this Preliminary  
4 Rate Resolution shall be the estimated assessment rates applied by the County  
5 Administrator, or his or her designee, in the preparation of the Preliminary Assessment  
6 Roll for the Fiscal Year commencing October 1, 2018, as provided in Section 9 of this  
7 Preliminary Rate Resolution.

8 Section 8. ASSESSMENT ROLL.

9 (a) The County Administrator, or his or her designee, is hereby directed to  
10 prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year  
11 commencing October 1, 2018, in the manner provided in the Ordinance. The Assessment  
12 Roll shall include all Tax Parcels within the Property Use Categories. The County  
13 Administrator, or his or her designee, shall apportion the estimated Fire Rescue Assessed  
14 Costs to be recovered through Fire Rescue Assessments in the manner set forth in this  
15 Preliminary Rate Resolution. A copy of this Preliminary Rate Resolution, documentation  
16 related to the estimated amount of the Fire Rescue Assessed Costs to be recovered  
17 through the imposition of Fire Rescue Assessments, and the preliminary Assessment Roll  
18 shall be maintained on file in the County Records, Taxes and Treasury Division and open  
19 to public inspection. The foregoing shall not be construed to require that the preliminary  
20 Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each  
21 parcel of property can be determined by the use of a computer terminal available to the  
22 public.

23 (b) It is hereby ascertained, determined, and declared that the method of  
24 determining the Fire Rescue Assessments for Fire Rescue Services as set forth in this

1 Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire  
2 Rescue Assessed Costs among parcels of Assessed Property located within the MSTU.

3 Section 9. AUTHORIZATION OF PUBLIC HEARING.

4 The Board hereby authorizes a public hearing to be held at 5:01 p.m. on  
5 September 13, 2018, at the Broward County Governmental Center, 115 South Andrews  
6 Avenue, Fort Lauderdale, Florida 33301, at which time the Board, as the governing body  
7 of the MSTU, will receive and consider any comments on the Fire Rescue Assessments  
8 from the public and affected property owners, and consider imposing Fire Rescue  
9 Assessments and collecting such assessments on the same bill as ad valorem taxes.

10 Section 10. NOTICE BY PUBLICATION.

11 The County Administrator is directed to publish a notice of the public hearing  
12 authorized by Section 9 hereof in the manner and time provided in Section 197.3632,  
13 Florida Statutes. The notice shall be published no later than August 25, 2018.

14 Section 11. NOTICE BY MAIL.

15 The County Administrator is also directed to use the Notice of Proposed Property  
16 Taxes (TRIM notice) as the first class mail notice to be provided to the owners of each  
17 parcel of Assessed Property as required by Section 197.3632, Florida Statutes. Such  
18 notices shall be mailed no later than August 25, 2018.

19 Section 12. APPLICATION OF ASSESSMENT PROCEEDS.

20 Proceeds derived by the MSTU from the Fire Rescue Assessments will be utilized  
21 for the provision of Fire Rescue Services within the MSTU. In the event that there is any  
22  
23  
24

1 fund balance remaining at the end of the Fiscal Year, such balance shall be carried  
2 forward and used only to fund Fire Rescue Services in the MSTU.

3 Section 13. SEVERABILITY.

4 If any portion of this Resolution is determined by any court to be invalid, the invalid  
5 portion shall be stricken, and such striking shall not affect the validity of the remainder of  
6 this Resolution. If any court determines that this Resolution, or any portion hereof, cannot  
7 be legally applied to any individual(s), group(s), entity(ies), property(ies), or  
8 circumstance(s), such determination shall not affect the applicability hereof to any other  
9 individual, group, entity, property, or circumstance.

10 Section 14. EFFECTIVE DATE.

11 This Resolution shall become effective upon adoption.

12  
13 ADOPTED this                      day of    , 2018.

14  
15  
16 Approved as to form and legal sufficiency:  
Andrew J. Meyers, County Attorney

17  
18 By /s/ Annika E. Ashton                      5/23/18  
19                      Annika E. Ashton                      (date)  
20                      Senior Assistant County Attorney

21 AEA/mdw  
22 05/23/18  
23 FY19 Fire Assessment  
24 # 299789

<b>IMPROVEMENT CODES</b>	
<b>PROP CODE</b>	<b>DESCRIPTION</b>
001	Single Family Residence
002	Misc. values on separate Folio (pools, slabs, utility, garage, fence, paving)
003	Residential on Farm
099	Combinational Uses
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 W/Stores/Offices
105	Co-op Apartments, Condos, Townhouses
106	Mobile Home Parks
107	Trailers on individually owned land
108	Group Bldgs (Farm labor quarters, dairies, etc)
109	Misc. Value on Separate Folio (Pool, cabanas, rec. bldg, tennis courts, etc.)
199	Combinational Uses
200	Row Stores - 2 or more units
201	Shopping Centers Regional
202	Department Stores
203	Sit down restaurants
204	Bars
205	wholesale outlets, produce, manufacturing
206	Single Bldg. (Misc. Types not included in other codes); Low Cost Store
207	Food Stores (Chain or Large Private)
208	Lumber Yards
209	Store + Office (1-2 Stories)
211	Shopping Centers Community ( grocery store)
212	Shopping Centers Neighborhood
213	Restaurants fast food
299	Combination Uses
300	Office Bldg. Hi-Rise (2 + Stories) Banks; Office Bldg. w/whse
301	Banks
302	Medical (Dr. or Dentist Office or a small hospital or clinic)
303	Veterinarian Office (or small animal hospital. Clinic, or kennel)
304	Post Office -NON EXEMPT
305	Funeral Homes
399	Combinational Uses
400	Service Stations

<b>IMPROVEMENT CODES</b>	
<b>PROP CODE</b>	<b>DESCRIPTION</b>
401	Car Agency (New or Used)
402	Garages (Repair, or Car Wash, Etc.)
403	Parking Garages
404	Bus Terminals
405	Parking Lots (All paving except for residence on separate folio)
406	Airports - Private
407	Marinas (Boats, storage, sales, yards, etc.)
408	Tire Stores (New or Re-Caps)
409	Open Storage
499	Combinational Uses
500	Warehouse (Any type of storage bldg. Large or Small)
501	Packing House (Veg. Or Citrus)
502	Factories or Mfg. Plants, Shops, Etc. w/NO RETAIL
503	Misc. Value on separate folio. (ie. Fence slab, but not paving)
504	Processing Plant - Dairy, Citrus, Veg.
599	Combinational Uses
600	Bowling Lanes, Skating
601	Theaters, including drive in's
602	Racing - Horses, harness, dogs, Jai Alai, etc.
603	Golf Courses & Miniature
604	Clubs, Non exempt (Large, yacht, night clubs, etc.)
605	Clubs - Exempt
606	Club & lodges (Civic, Youth, Community-type, Recreation)
607	Fishing Piers
608	Amusement Parks
610	Drive-in theaters, open stadiums
699	Combinational Uses
700	Municipal
701	County or State other than BPI
702	BPI Broward Public Schools
703	U.S. Government
704	Medical (Private Hospitals, Nursing, or Convalescent Homes)
705	Cemeteries (Private, Crematories, Mausoleums)
706	Schools (Private and Day Nurseries)
707	Religious
708	Municipal parks and recreational area
709	Ft. Lauderdale International Airport
710	Port Everglades
711	Flood Control District
712	Seminole Indian Reservation

<b>IMPROVEMENT CODES</b>	
<b>PROP CODE</b>	<b>DESCRIPTION</b>
713	Turnpike Authority
714	F.I.N.D.
715	R.R. Property (See: 802)
716	Cemeteries (City Owned)
717	ACLF
718	Private Work Release Camp
719	Orphanages
720	Re-Hab Living Facilities
721	Right of way
799	Combinational Uses
800	Power Companies
801	Telephone Companies
802	Railroad Comptroller
803	Water and Sewer Plants
804	Airports (See 406 or 709)
805	Radio Stations
806	Gas Companies
899	Combinational Uses
900	Groves
901	Sod
902	Agriculture
903	Small Buildings Not Included in other Codes
999	Combinational Uses

***FY 2019 PROPOSED FIRE RESCUE 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



***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 Rescue 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 Rescue 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.

***Nonresidential Property Use Categories (except land categories)***

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

### **Vacant Land Categories**

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

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

Divide the product of each calculation in Section I by the total number of units (acres or vacant 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.

### **Mixed Use Property**

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