
CITY OF MARGATE, FLORIDA

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR FIRE RESCUE SERVICES
RESOLUTION NO. 2024-_____**

ADOPTED JUNE 5, 2024

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RESOLUTION NO. 2024-_____

A RESOLUTION OF THE CITY OF MARGATE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF MARGATE, FLORIDA; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; ESTABLISHING THE COST APPORTIONMENT AND PARCEL APPORTIONMENT; ESTABLISHING THE ESTIMATED RATE FOR FIRE RESCUE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF MARGATE, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Fire Rescue Assessment Ordinance (Ordinance No. 96-6), Article VIII, section 2, Florida Constitution, the City of Margate Home Rule Charter, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This Resolution constitutes the Amended and Restated Initial Assessment Resolution and serves as the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the Assessment Roll, directs the reimposition of Fire Rescue Assessments for the Fiscal Year beginning October 1, 2024, and for future ease of reference and consistency, this Resolution will also amend and restate the Amended and Restated Initial Assessment Resolution in its entirety.

(B) 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, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Building Area" means the actual area of a Building expressed in square feet as 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.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, Improvement Codes, Type of Situation Found Codes and the DOR Codes, as attached hereto and incorporated herein by reference.

"Commercial Property" means collectively those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes specified in Appendix A, including those Tax Parcels that meet the definition of "Recreational Vehicle Park" herein. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Commercial Property" shall also include those properties determined by the City to be a commercial use.

"Cost Apportionment" means the apportionment of the Fire Rescue Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 6 of this Amended and Restated Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire rescue services, facilities, or programs attributable to each Property Use Category determined by analyzing

the historical demand for fire rescue services as reflected in Incident Reports under the methodology described in Section 6 of this Amended and Restated Initial Assessment Resolution.

"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 (1) a Building, or a portion thereof, 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 one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes for residential purposes.

"Emergency Medical Services" means those services recorded in Incident Reports that assign a "type of situation found" code of 300, 311, 320, 321, 322, 323, 381, and 554. The "type of situation found codes" are attached hereto as Appendix D.

"Emergency Medical Services Cost" means the amount, other than first response medical rescue services, determined by the City Commission that is associated with Emergency Medical Services.

"Estimated Fire Rescue Assessment Rate Schedule" means the rate schedule set specifying the total Fire Rescue Assessed Cost and the estimated Fire Rescue Assessments established in Section 8 of this Amended and Restated Initial Assessment Resolution.

"FFIRS" means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshal.

"Fire Rescue Assessed Cost" means the Fire Rescue Assessed Cost, as defined

in the Ordinance, and hereby more specifically defined as:

(1) the amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the City to provide fire rescue services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Rescue Assessments, including any service charges of the Tax Collector or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Rescue Assessments collected pursuant to Section 3.02 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire rescue services, facilities, or programs, and such other expenses as

may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Rescue Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Fire Rescue Assessed Cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire rescue related capital improvements, the Fire Rescue Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

(3) In no event shall the Fire Rescue Assessed Cost include any amount attributable to the Emergency Medical Services Cost.

"Fire Rescue Incident Reports" means those Incident Reports that do not record Emergency Medical Services.

"Fire Rescue Report" means that certain report entitled "City of Margate Fire Rescue Assessment Program," May 2024, prepared by Anser Advisory Consulting, LLC, which report is hereby incorporated herein by reference.

"Fixed Property Use Codes" mean the property use codes used by the City to assign property use for each response in the Fire Rescue Incident Reports as specified in Appendix C attached hereto and incorporated herein by reference.

"Government Property" means property owned by the United States of America, a sovereign state or nation, the State of Florida, a county, or a special district, or any

agencies of the aforementioned governmental entities, or property owned or controlled by a municipal corporation, or any agency thereof and used for governmental purposes.

"Improvement Codes" mean the building interior finish codes assigned by the Property Appraiser to Tax Parcels within the City as specified in Appendix A attached hereto and incorporated herein by reference.

"Incident Report" means an individual report filed with FFIRS or other reporting system that documents a City fire rescue service response, the type of situation found, and the property response address.

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes specified in Appendix A. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Industrial/Warehouse Property" shall also include those properties determined by the City to be an industrial or warehouse use.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes specified in Appendix A. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Institutional Property" shall also include those properties determined by the City to be an institutional use.

"Mixed Use Property" means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Code Description in the Improvement Codes in more than one Property Use Category.

"Non-Residential Property" means, collectively, Commercial Property, Industrial/Warehouse Property, Institutional Property, and Nursing Home Property.

"Nursing Home Property" means those Tax Parcels with a Code Description designated as "Nursing Home" in the Improvement Codes specified in Appendix A. In the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, "Nursing Home Property" shall also include those properties determined by the City to be a nursing home use.

"Parcel Apportionment" means the further apportionment of the Fire Rescue Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 7 of this Amended and Restated Initial Assessment Resolution.

"Pole Barn" means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress as defined in Section 170.01(4), Florida Statutes.

"Property Use Categories" mean, collectively, Residential Property, and all categories of Non-Residential Property.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes specified in Appendix A, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park. In the event such

information is not reflected or determined not to be accurately reflected on the Tax Roll,

"Residential Property" shall also include those properties determined by the City to be a residential use.

"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 RESCUE SERVICES.

(A) Upon the reimposition of a Fire Rescue Assessment for fire rescue services, facilities, or programs against Assessed Property located within the City, the City shall provide fire rescue services to such Assessed Property. All or a portion of the cost to provide such fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue Assessments. The remaining cost, if any, required to provide fire rescue services, facilities, and programs shall be funded by available City revenues other than Fire Rescue Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefitted by the City's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment imposed against such parcel, computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND

FAIR APPORTIONMENT. It is hereby ascertained, determined, and declared that the Fire Rescue Assessed Cost provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon the Fire Rescue Report.

General

(A) Upon the adoption of this Amended and Restated Initial Assessment Resolution determining the Fire Rescue Assessed Cost and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations ascertained and declared in Sections 1.03 and 1.04 of the Ordinance are hereby ratified and confirmed.

(B) Fire rescue services possess a logical relationship to the use and enjoyment of property and thereby provide a special benefit to property by: (1) protecting the value and integrity of the property improvements and structures through the provision of available fire rescue services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) preserving or lowering the cost of fire insurance by the presence of a professional and comprehensive fire program within the City; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger property and property features on improved properties within the City.

(C) The availability and provision of comprehensive fire rescue services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the desirability of the area for residential and nonresidential purposes, the market perception of the area and, ultimately, the property and rental values within the City.

(D) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll

database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use, Building Area for improved property within the City, and (2) the Tax Roll database employing the use of such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

(E) The data available in the Improvement Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because (1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and (2) the Improvement Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

Cost Apportionment

(F) Apportioning Fire Rescue Assessed Cost among classifications of property based upon historical demand for fire rescue services, but not Emergency Medical Services, is fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building use and is a reasonable proxy for the amount of fire flow, firefighters, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the City's standards and practices.

(G) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d

343 (Fla. 2002), to exclude from the Fire Rescue Assessed Cost amounts determined to constitute Emergency Medical Services Cost.

(H) Apportioning the Fire Rescue Assessed Cost among classifications of improved property based upon historical demand for fire rescue services, but not Emergency Medical Services, is fair and reasonable and proportional to the special benefit received and will ensure that no property is assessed an amount greater than the special benefit received.

(I) The Fire Rescue Incident Reports are the most reliable data available to determine the potential demand for fire rescue services from property use and to determine the benefit to property use resulting from the availability of fire rescue services to protect and serve Buildings located within Assessed Property and their intended occupants. There exist sufficient Fire Rescue Incident Reports that document the historical demand for fire rescue services from Assessed Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Rescue Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages that were determined by an examination of Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Rescue Assessed Cost among the Property Use Categories.

(J) The City's budget is based upon its ability to provide service to improved property within its boundaries. The level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses, such as rights-of-way, would be required notwithstanding the occurrence of any incidents from such non-specific property

uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire rescue services provided to non-specific property uses.

(K) As a result of the urbanized character of the City, the suppression of fire on vacant property primarily benefits the Buildings within the adjacent improved property by containing the spread of fire rather than preserving the vacant property. Additionally, pursuant to Section 170.01(4), Florida Statutes, the City is prohibited from imposing a Fire Rescue Assessment on land classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Cost to vacant property and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

Residential Parcel Apportionment

(L) Neither the size nor the value of the Residential Property determines the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(M) Apportioning the Fire Rescue Assessed Cost for fire rescue services attributable to Residential Property 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.

(N) The historical demand for fire rescue service availability for multi-family and single-family Residential Property is substantially similar and any difference in the

percentage of documented fire rescue calls to such specific property uses is statistically insignificant.

Non-Residential Parcel Apportionment

(O) The assessment of Non-Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for fire rescue service, fire flow, firefighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

(P) The greater the Building Area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Rescue Assessment.

(Q) Section 166.223, Florida Statutes, mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City. Thus, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building of Commercial Property and assign the square footage of 191 square feet, the average size of a recreational vehicle according to the Florida Association of RV Parks and Campgrounds.

(R) In accordance with available data and field surveying, the City has determined that the average mobile home located on Recreational Vehicle Park property in the City has a Building Area of 700 square feet. Given that the actual Building Area for these mobile homes within the City may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to

be derived from individual measurement and verification, if actual Building Area is not available, it is fair and reasonable to assign each mobile home located on Recreational Vehicle Park property an assumed Building Area of 700 square feet.

(S) Institutional Property whose building use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be requested or required to be provided by the City and such uses thereof serve a public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such buildings of Institutional Property whose building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessment shall be imposed upon a building of Institutional Property whose building use is wholly exempt from ad valorem taxation under Florida law.

(T) Government Property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels of Government Property.

(U) Government Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures are not serving a governmental purpose nor providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Rescue Assessments and shall not be afforded an exemption from the Fire Rescue Assessment that is granted to other Government Property.

(V) In accordance with Section 170.01(4), Florida Statutes, the City is required to exempt the following from the Fire Rescue Assessment: (i) Buildings of Non-Residential Property with a just value of \$10,000 or less that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes; and (ii) any Pole Barns that are located on lands classified as agricultural lands pursuant to Section 193.461, Florida Statutes. Accordingly, it is fair and reasonable not to impose Fire Rescue Assessments upon such Buildings.

(W) It is in the best interest of the citizens of the City to assist totally and permanently disabled veterans and their surviving spouses who are Owners of homesteaded Residential Property with the financial burden created by the imposition of a Fire Rescue Assessment.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) The City initially divided its budget between Emergency Medical Services Cost and Fire Rescue Assessed Cost in the manner provided in the Fire Rescue Report.

(B) The City then examined the Code Descriptions in the Fixed Property Use Codes in the Fire Rescue Incident Reports related to the type of calls and physical location of each call and using FFIRS data where available or verification of the physical location indicated in the Fire Rescue Incident Reports, the City assigned fire rescue incidents to specific properties located within the City by correlating these Code Descriptions to the DOR Codes and Improvement Codes.

(C) Based upon such assignment of Fire Rescue Incident Reports to specific properties, the number of Fire Rescue Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined

for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period.

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Rescue Assessed Cost and the resulting product is the cost allocation of that portion of the Fire Rescue Assessed Cost allocated to each individual Property Use Category.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Rescue Assessed Cost apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in this Section 7.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 8 of this Amended and Restated Initial Assessment Resolution.

(C) The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

(1) **RESIDENTIAL PROPERTY.** The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Rescue Assessed Cost, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City,

and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

(2) **NON-RESIDENTIAL PROPERTY.** The Fire Rescue Assessments for each Building of Non-Residential Property, except Recreational Vehicle Park Property, shall be computed as follows:

(a) Multiply the Fire Rescue Assessed Cost by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amount reflects the portion of the City's fire rescue budget to be funded from Fire Rescue Assessment revenue derived from each category of Non-Residential Property.

(b) Separate each Building of Non-Residential Property into the appropriate Non-Residential Property Use Category for that Building in accordance with the Improvement Codes. Add the Building Area square footage of all the Buildings in each category of Non-Residential Property. This sum reflects the aggregate square footage for each category of Non-Residential Property to be used by the City in the computation of the Fire Rescue Assessments.

(c) Divide the product of subsection (C)(2)(a) above for each Non-Residential Property Use Category by the sum of the square footage determined in subsection (C)(2)(b) above for the applicable Non-Residential Property Use Category. The resulting quotient expresses a dollar amount per square foot of Building Area for each category of Non-Residential Property.

(d) For each of the Non-Residential Property Use Categories, multiply the applicable square foot rate calculated in subsection (C)(2)(c) above by the number of square feet of Building Area for each Building in the Non-Residential Property Use

Categories. The resulting products for each Building is the amount of Fire Rescue Assessment to be imposed on each Building of Non-Residential Property.

(3) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Rescue Assessments for each Tax Parcel of Recreational Vehicle Park property shall be computed as follows:

(a) Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, mobile home spaces, as reported to the Department of Health, at actual Building Area or 700 square feet each if actual square footage is not available, and actual Building Area for all other Buildings.

(b) For each Tax Parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Non-Residential Property subsection (C)(2)(c) of this Section 7 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of the Fire Rescue Assessment to be imposed on each Tax Parcel of Recreational Vehicle Park property.

(c) In the event that any Recreational Vehicle Park property contains multiple property uses, such as Residential Property or other Non-Residential Property, such Recreational Vehicle Park property shall be treated as Mixed Use Property and each Building shall be assessed in accordance with its proper Property Use Category.

(4) MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COST;**ESTABLISHMENT OF PRELIMINARY FIRE RESCUE ASSESSMENTS.**

(A) The Fire Rescue Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2024, is \$10,301,001.00.

(B) The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2024, are hereby established as follows for the purpose of this Amended and Restated Initial Assessment Resolution:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$300.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.37
Industrial/Warehouse	\$0.05
Institutional	\$0.47
Nursing Home	\$0.70

(C) The following exemptions are authorized for the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment.

(2) No Fire Rescue Assessment shall be imposed upon Buildings, or portions thereof, located upon parcels of Institutional Property whose Building use is wholly or partially exempt from ad valorem taxation under Florida law.

(3) In accordance with Section 170.01(4), Florida Statutes, no Fire Rescue

Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not an "agricultural pole barn" as defined in Section 170.01(4), Florida Statutes;

(4) No Fire Rescue Assessment shall be imposed upon homesteaded Residential Property owned by a qualified disabled veteran or a qualified surviving spouse of a disabled veteran who receives a total property tax exemption for their homesteaded Residential Property pursuant to either Section 196.081 or 196.091, Florida Statutes; however, this exemption shall not apply to those qualifying for an ad valorem tax exemption pursuant to Section 196.081(6), Florida Statutes.

(D) Any shortfall in the expected Fire Rescue proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(E) The approval of the Estimated Fire Rescue Assessment Rate Schedule by

the adoption of this Amended and Restated Initial Assessment Resolution determines the amount of the Fire Rescue Assessed Cost. The remainder of such Fiscal Year budget for fire rescue services, facilities, and programs shall be funded from available City revenue other than Fire Rescue Assessment proceeds.

(F) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2024. No portion of such Fire Rescue Assessed Cost are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Cost are attributable to the Emergency Medical Services Cost.

(G) The estimated Fire Rescue Assessments established in this Amended and Restated Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2024, as provided in Section 9 of this Amended and Restated Initial Assessment Resolution.

SECTION 9. ANNUAL ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Fire Rescue Assessment Roll for the Fiscal Year commencing October 1, 2024, in the manner provided in the Ordinance. The updated Fire Rescue Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue

Assessments in the manner set forth in this Amended and Restated Initial Assessment Resolution.

(B) A copy of the Ordinance, this Amended and Restated Initial Assessment Resolution, documentation related to the estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition of Fire Rescue Assessments, and the updated Fire Rescue 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 updated Fire Rescue Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Rescue Assessments for fire rescue services as set forth in this Amended and Restated Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Rescue 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 July 10, 2024, in City Commission Chambers of City Hall, 5790 Margate Boulevard, Margate, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider reimposing Fire Rescue Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time

provided in Section 2.04 of the Ordinance. The notice shall be published no later than June 19, 2024, in substantially the form attached hereto as Appendix E.

SECTION 12. NOTICE BY MAIL. The City Manager shall also provide notice of the public hearing authorized by Section 10 hereof by first class mail to the Owner of each parcel of Assessed Property, in the manner and time provided in Section 2.05 of the Ordinance. Such notices shall be mailed no later than June 19, 2024, in substantially the form attached hereto as Appendix F.

SECTION 13. METHOD OF COLLECTION. It is hereby declared that the Fire Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2024; provided, however, that any Fire Rescue Assessments imposed against Government Property shall be collected in accordance with Section 3.03 of the Ordinance.

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Rescue Assessments shall be used for the provision of fire rescue services, facilities, and programs within the City. 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 services, facilities, and programs.

SECTION 15. EFFECTIVE DATE. This Amended and Restated Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 5th day of June, 2024.

ATTEST:

JENNIFER M. JOHNSON
CITY CLERK

MAYOR TOMMY RUZZANO

RECORD OF VOTE

Caggiano	_____
Simone	_____
Arserio	_____
Schwartz	_____
Ruzzano	_____

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APPENDIX A

IMPROVEMENT CODES

APPENDIX A

IMPROVEMENT CODES

Building Use	Category
000 - Vacant	No Charge
001 - Single family residence	Residential
001A - Single Family Addition (Not Used)	No Charge
002 - Misc. values on separate folio (pool, slabs, utility, garage, fence, paving)	No Charge
003 - Residential on Farm	Residential
004 - Condominiums	Residential
099 - Combination Uses	Fieldwork
100 - Apartments	Residential
101 - Apartments or Res. (combined with stores, offices)	Residential
102 - Garage Apts., Guest House on Residence, 2 res. or more	Residential
103 - Motels	Commercial
104 - Hotels combined with stores, office, etc.	Commercial
105 - Co-op Apartments	Residential
106 - Trailer Parks	Residential
107 - Trailers on individually owned land	Residential
108 - Group buildings (Farm Labor Quarters, Daires, etc.)	Residential
109 - Misc. values on separate folio (pool, cabanas, rec. bldg., tennis courts, etc.)	No Charge
110 - Hi-Rise 5 story+	Residential
111 - Duplexes	Residential
112 - Condominiums	Residential
199 - Combination Uses	Commercial
200 - Row Stores - 2 or more units	Commercial
201 - Shopping Centers Regional	Commercial
202 - Department Stores	Commercial
203 - Restaurants	Commercial
204 - Bars	Commercial
205 - Sales Display Rooms	Commercial
206 - Single Bldg. (Misc. types not included in other codes)	Commercial
207 - Food Stores (Chain or large private)	Commercial
208 - Lumber yards	Commercial
209 - Store + Office (1-2 stories)	Commercial
211 - Shopping Centers Community	Commercial
212 - Shopping Centers Neighborhood	Commercial
213 - Restaurants Franchise	Commercial
299 - Combination Uses	Commercial
300 - Office Building	Commercial
301 - Banks	Commercial
302 - Medical - Doctor or Dentist Office or small hospital clinic	Commercial
303 - Veterinarian Office or small animal hospital, clinic, kennels	Commercial

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Building Use	Category
304 - Post Office - Non Ex.	Commercial
305 - Funeral Homes	Commercial
310 - Office Building Hi-rise 5-story +	Commercial
399 - Combination Uses	Commercial
400 - Service Stations	Commercial
401 - Car Agency, New or Used	Commercial
402 - Garages - repair, car wash, etc.	Commercial
403 - Parking Garages	Industrial/Warehouse
404 - Bus Terminals	Commercial
405 - Parking Lots (all paving, except residential on separate folio)	No Charge
406 - Airports - private	Fieldwork
407 - Marinas (boats, storage, sales, yards, etc.)	Commercial
408 - Tire store - new or recap	Commercial
409 - Gasoline storage	Fieldwork
499 - Combination Uses	Commercial
500 - Warehouse (any type of storage buildings - large or small)	Industrial/Warehouse
501 - Packing House - Veg. or Citrus	Industrial/Warehouse
502 - Factories or Mfg. Plants, Shops (no retail)	Industrial/Warehouse
503 - Misc. val. on sep. folio, ie., fence, slab (not paving)	No Charge
504 - Processing Plant - dairy, citrus and veg.	Industrial/Warehouse
599 - Combination Uses	Industrial/Warehouse
600 - Bowling Lanes, Skating	Commercial
601 - Theatres, including drive-ins	Commercial
602 - Racing - horses, dogs, harness, Ja Alai, etc.	Commercial
603 - Golf courses, miniature	Commercial
604 - Clubs - non-exempt (large, yacht, night clubs)	Commercial
605 - Club - exempt	Institutional
606 - Club & lodges (Civic, Youth, Community-type, Recreation)	Institutional
607 - Fishing Piers	No Charge
608 - Amusement Park	Commercial
609 - City Park	No Charge
699 - Combination Uses	Commercial
700 - Municipal	Institutional
701 - County or State, other than BPI	Institutional
702 - BPI	Institutional
703 - U.S. Government	Institutional
704 - Medical (private hospitals, nursing and convalescent homes)	Nursing Home
705 - Cemeteries - private, crematory, mausoleums	No Charge
706 - Schools - private, day nursery	Institutional
706C - Day Care - Commercial	Commercial
707 - Religious	Institutional
708 - Marinas	Fieldwork
709 - Ft. Lauderdale/Hollywood International Airport	Institutional
710 - Port Everglades	Institutional

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Building Use	Category
711 - Flood Control District	Institutional
712 - Seminole Indian Reservations	Institutional
713 - Turnpike Authority	Institutional
714 - F.I.N.D.	Institutional
715 - R.R. Property (See 802)	No Charge
716 - Cemeteries, city owned	No Charge
717 - Assisted Care Living Facility	Nursing Home
718 - Private Work Release Camp	Fieldwork
720 - RIGHT-OF-WAY	No Charge
799 - Combination Uses	Institutional
800 - Power companies	Commercial
801 - Telephone companies	Commercial
802 - Railroad Comptroller	No Charge
803 - Water & Sewer Plants	Industrial/Warehouse
804 - Airports (See 406 or 709)	Fieldwork
805 - Radio Stations	Fieldwork
806 - Gas Companies	Fieldwork
899 - Combination Uses	Fieldwork
900 - Groves	Fieldwork
901 - Sod	Fieldwork
902 - Agriculture Buildings	Commercial
903 - Small buildings not included in other codes	Fieldwork
999 - Combination Uses	Fieldwork
CAX - Common Area Record (Exempt)	No Charge
CCON - Commercial Condominium	Commercial
COMOV - Commercial Override	Commercial
MHPK - Mobile Home Park	Residential
RVPK - RV Park	Commercial

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APPENDIX B

DOR CODES

DOR CODES

Property Use
0000 - VACANT RESIDENTIAL
0001 - VACANT RESIDENTIAL
0002 - VACANT RESIDENTIAL LAND - CONDOMINIUM
0003 - VACANT RESIDENTIAL COMMON AREA
0004 - VACANT RESIDENTIAL WITH EXTRA FEATURE
0100 - SINGLE FAMILY IMPROVED
0101 - SINGLE FAMILY
0102 - HOUSE W/ GUEST HOUSE
0103 - EXTRA FEATURES ONLY - MISCELLANEOUS BARN, EXTRA FEATURES
0104 - TOWNHOME
0105 - SINGLE FAMILY ZERO LOT LINE
0106 - ATTACHED 1-STORY
0107 - SINGLE FAMILY - GROUP HOME/ALF
0200 - MULTI FAMILY +10 UNITS
0201 - MANUFACTURED/MODULAR HOUSING - SINGLE
0202 - MANUFACTURED/MODULAR HOUSING - SINGLE
0203 - MANUFACTURED/MODULAR HOUSING - SINGLE
0204 - MANUFACTURED/MODULAR HOUSING - SINGLE
0299 - MANUFACTURED/MODULAR HOUSING NOT SUITABLE FOR OCCUPANCY
0301 - MULTI-FAMILY 10 TO 49 UNITS
0302 - MULTI-FAMILY 50 TO 99 UNITS
0303 - MULTI-FAMILY 100 UNITS +
0304 - MULTI-FAMILY - LOW INCOME HOUSING TAX CREDIT
0305 - LOW END HOUSING MULTIPLE PARCELS OPERATING AS ONE INCOME PRODUCING PROPERTY
0399 - MULTI-FAMILY NOT SUITABLE FOR OCCUPANCY
0400 - CONDOMINIUM
0401 - CONDOMINIUM - RESIDENTIAL
0402 - CONDOMINIUM - RESIDENTIAL SINGLE FAMILY HOME ZERO LOT
0403 - CONDOMINIUM - MANUFACTURED HOME
0404 - CONDOMINIUM - TIMESHARE INTERVAL OWNERSHIP
0405 - CONDOMINIUM - LIMITED COMMON AREA
0406 - CONDOMINIUM - ASSOCIATION OWNED COMMON AREA
0428 - CONDOMINIUM - PARKING SPACE
0499 - CONDOMINIUM NOT SUITABLE FOR OCCUPANCY
0501 - COOPERATIVES - RESIDENTIAL
0502 - COOPERATIVES - RESIDENTIAL SINGLE FAMILY HOME
0503 - COOPERATIVES - MANUFACTURED HOUSE - SINGLE
0504 - COOPERATIVES - MANUFACTURED HOUSE - DOUBLE
0505 - COOPERATIVES - MANUFACTURED HOUSE - TRIPLE
0506 - COOPERATIVES - MANUFACTURED HOME
0507 - COOPERATIVES - LIMITED COMMON AREA
0508 - COOPERATIVES - ASSOCIATION OWNED COMMON AREA

Property Use	
0599 - COOPERATIVES NOT SUITABLE FOR OCCUPANCY	
0601 - RETIREMENT HOMES NOT ELIGIBLE FOR EXEMPTION UNDER SECTION	
0699 - RETIREMENT HOME FACILITY NOT SUITABLE FOR OCCUPANCY	
0700 - MISC RESIDENTIAL	
0701 - MISCELLANEOUS RESIDENTIAL MIGRANT CAMP, BOARDING HOMES, ETC,	
0702 - MICS. VALUE ON SEPARATE FOLIO POOL, CABANAS, REC. BLDGS. TENNIS COURTS, ETC.	
0703 - MISCELLANEOUS RESIDENTIAL AIR RIGHTS	
0799 - MISCELLANEOUS RESIDENTIAL NOT SUITABLE FOR OCCUPANCY	
0801 - DUPLEX WITH GUEST HOUSE	
0802 - MULTI-FAMILY 2 UNITS - DUPLEX	
0803 - MULTI-FAMILY 3 UNITS -TRIPLEX	
0804 - MULTI-FAMILY 4 UNITS - QUADPLEX	
0805 - MULTI-FAMILY 5 - 9 UNITS	
0806 - SINGLE FAMILY HOUSE WITH 2 OR MORE RENTAL UNITS	
0807 - THREE OR MORE SINGLE FAMILY HOMES WITH 3 OR MORE RENTAL UNITS	
0808 - TWO OR MORE TOWNHOUSES	
0809 - TWO OR MORE MANUFACTURED HOMES NOT A PARK	
0810 - TRANSITIONAL HOUSING	
0811 - LOW END HOUSING MULTIPLE PARCELS OPERATING AS ONE INCOME PRODUCING PROPERTY	
0899 - MULTI-FAMILY IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY	
0900 - UNDEFINED - RESERVED FOR USE BY DEPARTMENT OF REVENUE ONLY	No Charge
0901 - MISCELLANEOUS RESIDENTIAL MIGRANT CAMP, BOARDING HOMES, ETC,	No Charge
0902 - MICS. VALUE ON SEPARATE FOLIO POOL, CABANAS, REC. BLDGS. TENNIS COURTS, ETC.	No Charge
0903 - MISCELLANEOUS RESIDENTIAL AIR RIGHTS	No Charge
0999 - MISCELLANEOUS RESIDENTIAL NOT SUITABLE FOR OCCUPANCY	No Charge
1000 - SINGLE FAMILY IMPROVED	
1001 - VACANT COMMERCIAL	
1002 - VACANT COMMERCIAL WITH EXTRA FEATURE	
1003 - VACANT COMMERCIAL COMMON AREA	
1004 - VACANT COMMERCIAL LAND - CONDOMINIUM	
1005 - VACANT LAND UNDER HIGH TENSION WIRES NOT UTILITY OWNED	
1006 - VACANT LAND UNDER HIGH TENSION WIRES UTILITY OWNED	
1100 - STORES 1 STORY	
1101 - RETAIL STORE - 1 UNIT	
1102 - RETAIL UP TO 4,999 SQ. FT.	
1103 - RETAIL - 5,000 SQ. FT. TO 20,000 SQ. FT.	
1104 - CONDOMINIUM - COMMERCIAL RETAIL	
1105 - RETAIL GREATER THAN 20,000 SQ. FT.	
1106 - DRUG STORE - FREE STANDING, NOT ATTACHED	
1107 - DISCOUNT STORE BRANDS MART, BEST BUY, ETC.	
1108 - WAREHOUSE DISCOUNT STORE COSTCO, BJS, SAMS CLUB, ETC.	
1109 - HOME IMPROVEMENT CENTER HOME DEPOT, LOWES ETC.	
1110 - CONVENIENCE STORE	
1111 - CONVENIENCE STORE WITH GAS PUMPS	

Property Use
1112 - CONVENIENCE STORE WITH DRIVE-THRU
1113 - FLEA MARKET SWAP MEET
1114 - RETAIL - PRIOR RESIDENCE
1115 - FITNESS CENTER
1199 - RETAIL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
1200 - MIXED USE STORE/OFFICE
1201 - MIXED STORE OR OFFICE AND RESIDENTIAL
1202 - MIXED STORE AND OFFICE
1203 - MIXED STORE AND WAREHOUSE
1204 - MISCELLANEOUS MIXED USES NOT INCLUDED IN OTHER CODES
1205 - OFFICE AND RESTAURANT
1206 - APARTMENT WITH GROUND FLOOR RETAIL MULTIPLE TENANTS ON GROUND FLOOR
1299 - MIXED USE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
1301 - DEPARTMENT STORES MACYS, SEARS, J.C. PENNY, ETC.
1302 - DISCOUNT DEPARTMENT STORES WAL-MART, KMART, TARGET, ETC. *
1303 - SUPER DISCOUNT DEPARTMENT STORES W/GROCERY WAL-MART, KMART, TARGET, ETC.
1399 - DEPARTMENT STORES NOT SUITABLE FOR OCCUPANCY
1401 - SUPERMARKETS
1402 - SUPERMARKETS NOT CHAIN
1499 - SUPERMARKETS NOT SUITABLE FOR OCCUPANCY
1501 - REGIONAL SHOPPING CENTER
1599 - REGIONAL SHOPPING CENTER NOT SUITABLE FOR OCCUPANCY
1601 - SHOPPING CENTER - COMMUNITY
1602 - SHOPPING CENTER - NEIGHBORHOOD
1699 - SHOPPING CENTER NOT SUITABLE FOR OCCUPANCY
1700 - OFFICE NON-PROF 1 STORY
1701 - OFFICE BUILDING - NON PROFESSIONAL, 1 STORY
1702 - OFFICE - MODULAR BUILDING, 1 STORY
1703 - OFFICE BUILDING WAREHOUSE, 1 STORY
1704 - CONDOMINIUM OFFICE, 1 STORY
1705 - OFFICE BUILDING RETAIL, 1 STORY
1706 - OFFICE BUILDING - PRIOR RESIDENCE
1707 - OFFICE COMPLEX, 1 STORY
1708 - POST OFFICE - NON EXEMPT
1799 - OFFICE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
1800 - OFFICE NON-PROF 2+ STORY
1801 - OFFICE BUILDING, SINGLE TENANT - 2 OR MORE STORIES
1802 - OFFICE BUILDING, MULTI TENANT - 2 OR MORE STORIES
1803 - OFFICE BUILDING, MULTI STORY TENANT WITH BANK ON 1ST FLOOR
1804 - CONDOMINIUM OFFICE, MULTI STORY
1805 - OFFICE BUILDING, MULTI STORY TENANT WITH RETAIL ON 1ST FLOOR
1806 - OFFICE BUILDING - MULTI STORY - PRIOR RESIDENCE
1807 - OFFICE BUILDING, MULTI STORY WITH WAREHOUSE
1808 - OFFICE COMPLEX, MULTI STORY

Property Use
1899 - OFFICE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
1900 - PROFFESIONAL SERVICES
1901 - PROFESSIONAL BUILDING - SINGLE TENANT, 1 STORY
1902 - PROFESSIONAL BUILDING - MULTI TENANT, 1 STORY
1903 - PROFESSIONAL BUILDING - SINGLE TENANT, 2 OR MORE STORIES
1904 - CONDOMINIUM PROFESSIONAL BUILDING
1905 - PROFESSIONAL BUILDING - MULTI TENANT, 2 OR MORE STORIES
1906 - PROFESSIONAL BUILDING - PRIOR RESIDENCE
1907 - PROFESSIONAL OFFICE COMPLEX
1908 - DAY CARE CENTER FACILITY
1909 - DAY CARE CENTER FACILITY - PRIOR RESIDENCE
1910 - MEDICAL - DOCTOR DENTIST OFFICE
1911 - MEDICAL - DOCTOR DENTIST OFFICE - PRIOR RESIDENCE
1912 - VETERINARIAN OFFICE
1913 - VETERINARIAN OFFICE - PRIOR RESIDENCE
1914 - ANIMAL HOSPITAL
1915 - ANIMAL KENNEL
1916 - ANIMAL HOSPITAL KENNEL - PRIOR RESIDENCE
1917 - RADIO OR TV STATION
1999 - PROFESSIONAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2001 - AIRPORTS - PRIVATE
2002 - AIRPORTS - COMMERCIAL
2003 - BUS TERMINALS
2004 - CONDOMINIUM MARINAS
2005 - CONDOMINIUM BOAT DOCKS SLIPS
2006 - DRY BOAT STORAGE
2007 - MARINA - REPAIR FACILITIES
2008 - MARINA - BOAT MANUFACTURING
2009 - MARINA - MIXED USE RETAIL STORERESTAURANTSDOCKS
2010 - MARINA - YACHT CLUB
2011 - MARINA - SLIPS RACK STORAGE
2012 - MARINA - SLIPS GROUND STORAGE
2013 - MARINA - SLIPS BOAT SALES
2014 - PIERS - FISHING
2015 - DEEDED BOAT SLIP
2099 - IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2101 - RESTAURANTS - NON FRANCHISE
2102 - RESTAURANTS - FRANCHISE SIT DOWN OLIVE GARDEN, BENNIGANS, RED LOBSTER, ETC.
2103 - RESTAURANTS - CARRYOUT DELIVERY ONLY
2104 - RESTAURANTS - PRIOR RESIDENCE
2105 - CAFETERIAS
2106 - RESTAURANTS - CONVERTED WAREHOUSE
2199 - RESTAURANT IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2201 - RESTAURANTS - FAST FOOD, FRANCHISE

Property Use
2202 - RESTAURANTS - FAST FOOD, NON-FRANCHISE
2203 - RESTAURANTS, DRIVE IN ONLY
2299 - FAST FOOD DRIVE-IN RESTAURANT IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2301 - FINANCIAL INSTITUTION
2302 - FINANCIAL INSTITUTION - BRANCH FACILITY
2303 - FINANCIAL INSTITUTION - DRIVE-IN ONLY
2304 - FINANCIAL INSTITUTION - PRIOR RESIDENCE
2399 - FINANCIAL INSTITUTION IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2401 - INSURANCE COMPANY OFFICES, SINGLE OR MULTI STORY
2402 - INSURANCE COMPANY OFFICES, SINGLE OR MULTI STORY - PRIOR RESIDENCE
2499 - INSURANCE COMPANY OFFICE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2501 - REPAIR SERVICE SHOPS EXCLUDING AUTOMOTIVE
2502 - COMMERCIAL LAUNDRY DRY CLEANER NOT COIN LAUNDRY
2503 - LAUNDROMAT COIN LAUNDRY
2599 - REPAIR LAUNDRY IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2601 - SERVICE STATION WITH AUTO REPAIR
2602 - SERVICE STATION WITH SMALL CONVENIENCE STORE
2603 - SERVICE STATION WITH TENANT - SUBWAY, PIZZA HUT, ETC.
2604 - TRUCK STOP
2699 - SERVICE FACILITY TRUCK STOP IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2701 - AUTO DEALERSHIP SALES FULL SERVICE CENTER
2702 - AUTO DEALERSHIP SALES FULL SERVICE CENTER WITH PARKING GARAGE
2703 - USED AUTOMOBILE SALES, INDEPENDENT
2704 - GARAGE AUTO BODY AUTO PAINT SHOP
2705 - TRUCK SALES SERVICE
2706 - MANUFACTURED HOME SALES
2707 - RV SALES SERVICE
2708 - CARWASH FULL SERVICE
2709 - CARWASH SELF-SERVICE
2710 - QUICK LUBE FACILITY
2711 - TIRE DEALER SALES REPAIR
2712 - FARM AND MACHINERY SALES SERVICE
2713 - AUTO RENTAL LEASING FACILITIES
2799 - AUTO MARINE FACILITY IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2801 - PARKING LOT
2802 - PARKING GARAGE
2803 - MANUFACTURED HOME PARK
2804 - RV PARK
2805 - INDIVIDUALLY OWNED MHP
2899 - USE CODE 28 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
2901 - WHOLESALE OUTLETS
2902 - PRODUCE HOUSE
2903 - MANUFACTURING OUTLETS
2999 - USE CODE 29 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY

Property Use
3001 - FLORIST
3002 - GREENHOUSE
3003 - NURSERY NON-AGRICULTURAL CLASSIFICATION
3099 - USE CODE 30 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3101 - THEATRE DRIVE-IN
3102 - STADIUM NOT ENCLOSED
3199 - THEATRE STADIUM IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3201 - THEATRE ENCLOSED
3202 - AUDITORIUM ENCLOSED
3299 - THEATRE AUDITORIUM IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3301 - NIGHTCLUBS
3302 - BARS
3303 - YACHT CLUBS
3304 - TENNIS CLUBS
3305 - CLUBHOUSES
3306 - SOCIAL CLUBS
3399 - USE CODE 33 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3401 - BOWLING ALLEYS
3402 - SKATING RINKS
3403 - POOL BILLIARD HALLS
3404 - ENCLOSED ARENAS
3405 - ENCLOSED ENTERTAINMENT INDOOR - ARCADE, SKATING RINK, POOL HALL, BOWLING ALLEY, ETC.
3499 - USE CODE 34 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3501 - TOURIST ATTRACTIONS
3502 - PERMANENT EXHIBITS
3503 - ENTERTAINMENT FACILITIES MINI GOLF, GO-CARTS, ETC.
3504 - AMUSEMENT PARKS
3505 - FAIRGROUNDS PRIVATELY OWNED
3599 - USE CODE 35 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3601 - CAMPS
3699 - CAMP IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3701 - RACE TRACK - HORSE WITH CASINO
3702 - RACE TRACK - DOG WITH CASINO
3703 - RACE TRACK - AUTO
3704 - JAI-ALAI FRONTON
3705 - CASINO
3799 - USE CODE 37 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3800 - GOLF COURSEDRIVING RANGE
3801 - GOLF COURSE - PUBLIC, PRIVATELY OWNED
3802 - GOLF COURSE - PRIVATE
3803 - GOLF COURSE - MUNICIPAL
3804 - GOLF COURSE - EXECUTIVE
3805 - GOLF COURSE - PAR THREE

Property Use
3806 - GOLF DRIVING RANGE
3807 - GOLF COURSE - MAINT SHED WHSE
3899 - GOLF COURSE DRIVING RANGE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
3901 - HOTEL - LIMITED SERVICE WITH FOOD
3902 - HOTEL - LIMITED SERVICE WITHOUT FOOD
3903 - HOTEL - FULL SERVICE
3904 - HOTEL - SUITE EXTENDED STAY
3905 - CONDOMINIUM - HOTEL MOTEL
3906 - HOTEL - LUXURY RESORT
3907 - HOTEL - CONVENTION CENTER, RESORT
3908 - MOTEL - NO RESTAURANT
3909 - MOTEL - WITH RESTAURANT
3910 - BED AND BREAKFAST
3999 - HOTEL MOTEL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4000 - VACANT INDUSTRIAL
4001 - VACANT INDUSTRIAL
4002 - VACANT INDUSTRIAL WITH EXTRA FEATURES
4003 - VACANT INDUSTRIAL COMMON AREA
4004 - VACANT INDUSTRIAL LAND - CONDOMINIUM
4101 - LIGHT MANUFACTURING
4102 - SMALL EQUIPMENT MANUFACTURING
4103 - SMALL MACHINE SHOPS
4104 - INSTRUMENT MANUFACTURING
4105 - PRINTING PLANTS
4106 - MISCELLANEOUS INDUSTRIAL FACILITY
4199 - MANUFACTURING IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4201 - HEAVY INDUSTRIAL
4202 - HEAVY EQUIPMENT MANUFACTURING
4203 - LARGE MACHINE SHOPS
4204 - FOUNDRIES
4205 - STEEL FABRICATING PLANTS
4206 - AUTO OR AIRCRAFT PLANTS
4299 - HEAVY INDUSTRIAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4301 - LUMBER YARDS, SAWMILLS, PLANING MILLS
4399 - LUMBER YARD MILL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4401 - PACKING PLANTS
4402 - FRUIT AND VEGETABLE PACKING PLANTS
4403 - MEAT PACKING PLANTS
4499 - PACKING PLANT IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4501 - CANNERIES
4502 - FRUIT AND VEGETABLE PROCESSING
4503 - BOTTLERS AND BREWERS
4504 - DISTILLERS
4599 - USE CODE 45 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY

Property Use
4601 - FOOD PROCESSING
4602 - BAKERIES
4603 - CANDY FACTORIES
4604 - POTATO CHIP FACTORIES
4699 - USE CODE 46 IMPROVEMENTS NOT SUITABLE FOR PROCESSING
4701 - MINERAL PLANTS
4702 - CEMENT ASPHALT PLANTS
4703 - ROCK AND GRAVEL PLANTS
4704 - REFINERIES
4799 - USE CODE 47 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4800 - WAREHOUSING
4801 - WAREHOUSING
4802 - WAREHOUSE - MINI STORAGE OPEN
4803 - WAREHOUSE - MINI STORAGE ENCLOSED
4804 - WAREHOUSE - METAL
4805 - CONDOMINIUM - WAREHOUSE
4806 - WAREHOUSE - PRE FAB
4807 - WAREHOUSE - TRUCK TERMINAL
4808 - WAREHOUSE - DISTRIBUTION
4809 - WAREHOUSE - FLEX
4810 - WAREHOUSE - RETAIL
4811 - WAREHOUSE - COLD STORAGE
4812 - WAREHOUSE - UTILITY BUILDING
4813 - MISC. VALUE ON SEPARATE FOLIO I.E., FENCE, SLAB NOT PAVING
4814 - WAREHOUSE - TELECOMMUNICATION SWITCH STATION
4899 - WAREHOUSE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
4900 - OPEN STORAGE
4901 - OPEN STORAGE - NEW AND USED BUILDING SUPPLIES
4902 - JUNK YARDS
4903 - AUTO WRECKING
4904 - FUEL STORAGE
4905 - EQUIPMENT AND MATERIALS STORAGE
4999 - USE CODE 49 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
5001 - IMPROVED AGRICULTURE
5002 - IMPROVED AGRICULTURE, CURTILAGE WITH RESIDENCE
5003 - IMPROVED AGRICULTURE, CURTILAGE WITH MANUFACTURED HOME
5004 - IMPROVED AGRICULTURE, WITH MANUFACTURED HOME ON PERSONAL PROPERTY
5005 - IMPROVED AGRICULTURE, WITH BARN GARAGE
5099 - IMPROVED AGRICULTURE NOT SUITABLE FOR OCCUPANCY
5101 - CROPLAND SOIL CAPABILITY CLASS I
5102 - CROPLAND SOIL CAPABILITY CLASS I WITH RESIDENCE
5103 - CROPLAND SOIL CAPABILITY CLASS I WITH MANUFACTURED HOME
5104 - CROPLAND SOIL CAPABILITY CLASS I WITH MANUFACTURED HOME ON PERSONAL PROPERTY
5105 - CROPLAND SOIL CAPABILITY CLASS I WITH BARN GARAGE

Property Use
5199 - CROPLAND SOIL CAPABILITY CLASS I IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
5200 - BI-ANNUAL ROW CROPS
5201 - CROPLAND SOIL CAPABILITY CLASS II
5202 - CROPLAND SOIL CAPABILITY CLASS II WITH RESIDENCE
5203 - CROPLAND SOIL CAPABILITY CLASS II WITH MANUFACTURED HOME
5204 - CROPLAND SOIL CAPABILITY CLASS II WITH MANUFACTURED HOME ON PERSONAL PROPERTY
5205 - CROPLAND SOIL CAPABILITY CLASS II WITH BARN GARAGE
5299 - CROPLAND SOIL CAPABILITY CLASS II IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
5301 - CROPLAND SOIL CAPABILITY CLASS III
5302 - CROPLAND SOIL CAPABILITY CLASS III WITH RESIDENCE
5303 - CROPLAND SOIL CAPABILITY CLASS III WITH MANUFACTURED HOME
5304 - CROPLAND SOIL CAPABILITY CLASS III WITH MANUFACTURED HOME ON PERSONAL PROPERTY
5305 - CROPLAND SOIL CAPABILITY CLASS III WITH BARN GARAGE
5399 - CROPLAND SOIL CAPABILITY CLASS III IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
5401 - TIMBERLAND - SITE INDEX 90 & ABOVE
5501 - TIMBERLAND - SITE INDEX 80-89
5601 - TIMBERLAND - SITE INDEX 70-79
5701 - TIMBERLAND - SITE INDEX 60-69
5801 - TIMBERLAND - SITE INDEX 50-59
5901 - TIMBERLAND NOT CLASSIFIED BY SITE INDEX TO PINES
6001 - GRAZING LAND SOIL CAPABILITY CLASS I
6002 - GRAZING LAND SOIL CAPABILITY CLASS I WITH RESIDENCE
6003 - GRAZING LAND SOIL CAPABILITY CLASS I WITH MANUFACTURED HOME
6004 - GRAZING LAND SOIL CAPABILITY CLASS I WITH MANUFACTURED HOME ON PERSONAL PROP.
6005 - GRAZING LAND SOIL CAPABILITY CLASS I WITH BARN GARAGE
6099 - GRAZING LAND SOIL CAPABILITY CLASS I IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6101 - GRAZING LAND SOIL CAPABILITY CLASS II
6102 - GRAZING LAND SOIL CAPABILITY CLASS II WITH RESIDENCE
6103 - GRAZING LAND SOIL CAPABILITY CLASS II WITH MANUFACTURED HOME
6104 - GRAZING LAND SOIL CAPABILITY CLASS II WITH MANUFACTURED HOME ON PERSONAL PROP.
6105 - GRAZING LAND SOIL CAPABILITY CLASS II WITH BARN GARAGE
6199 - GRAZING LAND SOIL CAPABILITY CLASS II IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6201 - GRAZING LAND SOIL CAPABILITY CLASS III
6202 - GRAZING LAND SOIL CAPABILITY CLASS III WITH RESIDENCE
6203 - GRAZING LAND SOIL CAPABILITY CLASS III WITH MANUFACTURED HOME
6204 - GRAZING LAND SOIL CAPABILITY CLASS III WITH MANUFACTURED HOME ON PERSONAL PROP.
6205 - GRAZING LAND SOIL CAPABILITY CLASS III WITH BARN GARAGE
6299 - GRAZING LAND SOIL CAPABILITY CLASS III IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6300 - WASTE LAND
6301 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE
6302 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE WITH RESIDENCE
6303 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE WITH MANUFACTURED HOME
6304 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE WITH MH ON PERSONAL PROP.
6305 - GRAZING LAND SOIL CAPABILITY CLASS IV - CATTLE WITH BARN GARAGE

Property Use
6306 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES
6307 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES WITH RESIDENCE
6308 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES WITH MANUFACTURED HOME
6309 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES WITH MH ON PERSONAL PROP.
6310 - GRAZING LAND SOIL CAPABILITY CLASS IV - HORSES WITH BARN GARAGE
6311 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS
6312 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS WITH RESIDENCE
6313 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS WITH MANUFACTURED HOME
6314 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS WITH MH ON PERSONAL PROP.
6315 - GRAZING LAND SOIL CAPABILITY CLASS IV - GOATS WITH BARN GARAGE
6316 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP
6317 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP WITH RESIDENCE
6318 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP WITH MANUFACTURED HOME
6319 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP WITH MH ON PERSONAL PROP.
6320 - GRAZING LAND SOIL CAPABILITY CLASS IV - SHEEP WITH BARN GARAGE
6399 - GRAZING LAND SOIL CAPABILITY CLASS IV IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6401 - GRAZING LAND SOIL CAPABILITY CLASS V
6402 - GRAZING LAND SOIL CAPABILITY CLASS V WITH RESIDENCE
6403 - GRAZING LAND SOIL CAPABILITY CLASS V WITH MANUFACTURED HOME
6404 - GRAZING LAND SOIL CAPABILITY CLASS V WITH MANUFACTURED HOME ON PERSONAL PROP.
6405 - GRAZING LAND SOIL CAPABILITY CLASS V WITH BARN GARAGE
6499 - GRAZING LAND SOIL CAPABILITY CLASS V IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6501 - GRAZING LAND SOIL CAPABILITY CLASS VI
6502 - GRAZING LAND SOIL CAPABILITY CLASS VI WITH RESIDENCE
6503 - GRAZING LAND SOIL CAPABILITY CLASS VI WITH MANUFACTURED HOME
6504 - GRAZING LAND SOIL CAPABILITY CLASS VI WITH MH ON PERSONAL PROPERTY
6505 - GRAZING LAND SOIL CAPABILITY CLASS VI WITH BARN GARAGE
6599 - GRAZING LAND SOIL CAPABILITY CLASS VI IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6600 - CITRUS
6601 - ORCHARD GROVES
6602 - ORCHARD GROVES WITH RESIDENCE
6603 - ORCHARD GROVES WITH MANUFACTURED HOME
6604 - ORCHARD GROVES WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6605 - ORCHARD GROVES WITH BARN GARAGE
6699 - ORCHARD GROVES IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6700 - POULTRYBEEFISHRABBIT
6701 - POULTRY
6702 - POULTRY WITH RESIDENCE
6703 - POULTRY WITH MANUFACTURED HOME
6704 - POULTRY WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6705 - POULTRY WITH BARN GARAGE
6706 - TROPICAL FISH
6707 - TROPICAL FISH WITH RESIDENCE
6708 - TROPICAL FISH WITH MANUFACTURED HOME

Property Use
6709 - TROPICAL FISH WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6710 - TROPICAL FISH WITH BARN GARAGE
6711 - BEES
6712 - BEES WITH RESIDENCE
6713 - BEES WITH MANUFACTURED HOME
6714 - BEES WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6715 - BEES WITH BARN GARAGE
6721 - MISCELLANEOUS AGRICULTURE
6722 - MISCELLANEOUS AGRICULTURE WITH RESIDENCE
6723 - MISCELLANEOUS AGRICULTURE WITH MANUFACTURED HOME
6724 - MISCELLANEOUS AGRICULTURE WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6725 - MISCELLANEOUS AGRICULTURE WITH BARN GARAGE
6799 - USE CODE 67 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6801 - DAIRIES, FEED LOTS
6802 - DAIRIES, FEED LOTS WITH RESIDENCE
6803 - DAIRIES, FEED LOTS WITH MANUFACTURED HOME
6804 - DAIRIES, FEED LOTS WITH MANUFACTURED HOME ON PERSONAL PROPERTY
6805 - DAIRIES, FEED LOTS WITH BARN GARAGE
6899 - USE CODE 68 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
6900 - ORNAMENTALS, MISC AG
6901 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE
6902 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE WITH RESIDENCE
6903 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE WITH MANUFACTURED HOME
6904 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE WITH MH ON PERSONAL PROPERTY
6905 - ORNAMENTALS, MISCELLANEOUS AGRICULTURE WITH BARN GARAGE
6999 - USE CODE 69 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7000 - VACANT INSTITUTIONAL
7001 - VACANT INSTITUTIONAL
7002 - VACANT INSTITUTIONAL WITH EXTRA FEATURES
7101 - CHURCHES
7102 - CHURCH WITH RESIDENCE
7103 - CHURCH WITH PARSONAGE
7104 - CHURCH ADMINISTRATION BUILDING
7105 - CHURCH - RECREATIONAL
7199 - CHURCH IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7201 - SCHOOL - PRIVATE
7202 - SCHOOL - PRIVATE, CHURCH OWNED
7203 - COLLEGE - PRIVATE
7204 - DAY CARE NURSERY
7205 - DAY CARE NURSERY - PRIOR RESIDENCE
7206 - PRE SCHOOL - PRIVATE
7207 - PRE SCHOOL - PRIVATE - PRIOR RESIDENCE
7208 - FRATERNITY OR SORORITY HOME
7299 - SCHOOL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY

Property Use
7301 - HOSPITAL - PRIVATELY OWNED
7302 - HOSPITAL - RE-HAB
7399 - HOSPITAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7401 - HOMES FOR THE AGED
7402 - INDEPENDENT LIVING FACILITIES
7403 - ASSISTED LIVING FACILITIES
7404 - ASSISTED LIVING FACILITIES - PRIOR RESIDENCE
7405 - ASSISTED LIVING FACILITIES - PRIOR MULTI FAMILY
7406 - CONTINUING CARE RETIREMENT COMMUNITIES CCRCs
7499 - USE CODE 74 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7501 - ORPHANAGES
7502 - ORPHANAGES - PRIOR RESIDENCE
7503 - OTHER NON-PROFIT OR CHARITABLE SERVICES
7504 - RESIDENTIAL HOA
7505 - CONDOMINIUM HOA
7506 - TOWNHOUSE HOA
7507 - COMMERCIAL INDUSTRIAL HOA
7599 - USE CODE 75 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7601 - MORTUARIES FUNERAL HOMES
7602 - CEMETERIES - PRIVATELY OWNED
7603 - CEMETERIES - GOVERNMENT OWNED
7604 - CREMATORIALS
7699 - USE CODE 76 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7701 - CLUBS
7702 - LODGES
7703 - UNION HALLS
7799 - CLUBS LODGES UNION HALLS IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7801 - SANITARIUMS
7802 - CONVALESCENT & REST HOMES
7803 - CONVALESCENT & REST HOMES - PRIOR RESIDENCE
7804 - NURSING HOMES
7805 - NURSING HOMES - PRIOR RESIDENCE
7806 - RE-HAB LIVING FACILITIES
7807 - RE-HAB LIVING FACILITIES - PRIOR RESIDENCE
7899 - USE CODE 78 IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
7901 - CULTURAL ORGANIZATIONS, FACILITIES
7999 - CULTURAL ORGANIZATIONS, FACILITIES IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8000 - VACANT GOVERNMENTAL
8001 - VACANT GOVERNMENTAL
8002 - VACANT GOVERNMENTAL WITH EXTRA FEATURES
8101 - MILITARY
8200 - GOVT FORESTPARKSRECREATIONAL
8201 - FOREST, PARKS, RECREATIONAL AREAS - FEDERAL
8202 - FOREST, PARKS, RECREATIONAL AREAS - STATE

Property Use
8203 - FOREST, PARKS, RECREATIONAL AREAS - COUNTY
8204 - FOREST, PARKS, RECREATIONAL AREAS - MUNICIPAL
8301 - PUBLIC SCHOOLS
8302 - PUBLIC SCHOOLS - ELEMENTARY
8303 - PUBLIC SCHOOLS - MIDDLE
8304 - PUBLIC SCHOOLS - HIGH SCHOOL
8399 - PUBLIC SCHOOLS IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8401 - COLLEGES
8499 - COLLEGE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8501 - HOSPITALS - MUNICIPAL OWNED
8502 - HOSPITALS - COUNTY OWNED
8503 - HOSPITALS - STATE OWNED
8504 - HOSPITALS - DISTRICT OWNED
8599 - HOSPITALS IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8601 - COUNTY OWNED LAND - VACANT NOT INCLUDED IN OTHER CODES
8602 - COUNTY OWNED LAND - IMPROVED NOT INCLUDED IN OTHER CODES
8603 - COUNTY ADMINISTRATION BLDG.
8604 - COUNTY PUBLIC WORKS UTILITY
8605 - COUNTY CORRECTIONS FACILITY
8606 - COUNTY COURTHOUSE
8607 - COUNTY POLICE FIRE STATION
8699 - COUNTY IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8701 - STATE OWNED LAND - VACANT NOT INCLUDED IN OTHER CODES
8702 - STATE OWNED LAND - IMPROVED NOT INCLUDED IN OTHER CODES
8703 - STATE ADMINISTRATION BLDG.
8704 - STATE PUBLIC WORKS UTILITY
8705 - STATE CORRECTIONS FACILITY
8799 - STATE IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8801 - FEDERAL OWNED LAND - VACANT NOT INCLUDED IN OTHER CODES
8802 - FEDERAL OWNED LAND - IMPROVED NOT INCLUDED IN OTHER CODES
8803 - FEDERAL ADMINISTRATION BLDG.
8804 - FEDERAL CORRECTIONS FACILITY
8805 - FEDERAL COURTHOUSE
8806 - POST OFFICE - FEDERAL OWNED
8899 - FEDERAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
8900 - MUNICIPAL NOT PARKS
8901 - MUNICIPAL OWNED LAND - VACANT NOT INCLUDED IN OTHER CODES
8902 - MUNICIPAL OWNED LAND - IMPROVED NOT INCLUDED IN OTHER CODES
8903 - MUNICIPAL ADMINISTRATION BLDG.
8904 - MUNICIPAL PUBLIC WORKS UTILITY
8905 - MUNICIPAL POLICE FIRE STATION
8906 - POST OFFICE - MUNICIPAL OWNED
8999 - MUNICIPAL IMPROVEMENTS NOT SUITABLE FOR OCCUPANCY
9001 - LEASEHOLD INTEREST GOVT. PROP -VACANT LEASED BY A NON-GOVERNMENTAL LESSEE

Property Use	
9002 - LEASEHOLD INTEREST GOVT. PROP.-IMPROVED LEASED BY A NON-GOVERNMENTAL LESSEE	
9100 - UTILITIES, GASELECTELEP	
9101 - UTILITY, GAS COMPANIES - VACANT	
9102 - UTILITY, GAS COMPANIES - IMPROVED	
9103 - UTILITY, ELECTRIC COMPANIES - VACANT	
9104 - UTILITY, ELECTRIC COMPANIES - IMPROVED	
9105 - UTILITY, TELEPHONE AND TELEGRAPH - VACANT	
9106 - UTILITY, TELEPHONE AND TELEGRAPH - IMPROVED	
9107 - LOCALLY ASSESSED RAILROADS	
9108 - WATER AND SEWER SERVICE	
9109 - PIPELINES	
9110 - UTILITY - CANAL	
9111 - RADIO, TELEVISION, CELLULAR PHONE COMMUNICATION TOWERS	
9199 - USE CODE 91 IMPROVEMENTS NOT FUNCTIONAL OR SUITABLE FOR OCCUPANCY	
9201 - MINING LANDS, PETROLEUM LANDS, GAS LANDS	
9301 - SUBSURFACE RIGHTS	No Charge
9400 - RIGHT-OF-WAY	No Charge
9401 - RIGHT OF WAY - STREET, ROAD, ETC. - PUBLIC	No Charge
9402 - RIGHT OF WAY - STREET, ROAD, ETC. - PRIVATE	No Charge
9403 - RIGHT OF WAY - DRAINAGE IRRIGATION, WATER RETENTION	No Charge
9404 - CONSERVATION EASEMENT	No Charge
9500 - RIVERS & LAKES, SUBMERGED	No Charge
9501 - SUBMERGED LANDS	No Charge
9502 - RIVER CANAL	No Charge
9503 - LAKES	No Charge
9504 - PONDS	No Charge
9505 - BAY	No Charge
9600 - SEWAGE DISP, BORROW PITS	No Charge
9601 - ENVIRONMENTALLY SENSITIVE LAND	No Charge
9602 - SEWAGE DISPOSAL	No Charge
9603 - SOLID WASTE	No Charge
9604 - BORROW PIT	No Charge
9605 - DRAINAGE RESERVOIRS	No Charge
9606 - WASTE LANDS	No Charge
9607 - MARSH	No Charge
9608 - SAND DUNES	No Charge
9609 - SWAMPS	No Charge
9610 - COMPOSTING	No Charge
9700 - OUTDOOR REC OR PARK	
9701 - OUTDOOR RECREATION OR PARK LAND SUBJECT TO CLASSIFIED USE ASSESSMENT	No Charge
9801 - CENTRALLY ASSESSED	No Charge
9900 - ACREAGE NON AGRICULTURAL	No Charge
9901 - ACREAGE NOT ZONED AGRICULTURE	No Charge

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APPENDIX C

FIXED PROPERTY USE CODES

FIXED PROPERTY USE CODES

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM, GYMNASIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL

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Fixed Property Use	Description	Category Assigned
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
936	VACANT LOT	VACANT
938	GRADED AND CARED FOR PLOTS OF LAND	VACANT
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC

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Fixed Property Use	Description	Category Assigned
965	UNCOVERED PARKING AREA	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

APPENDIX D

TYPE OF SITUATION FOUND CODES

TYPE OF SITUATION FOUND CODES

Situation Found	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
118	Trash or rubbish fire, contained	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
137	Camper or RV fire	No
141	Forest, woods or wildland fire	No
142	Brush, or brush and grass mixture fire	No
143	Grass fire	No
150	Outside rubbish fire, other	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
155	Outside stationary compactor/compacted trash fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
173	Cultivated trees or nursery stock fire	No
200	Overpressure rupture, explosion, overheat, other	No
240	Explosion (no fire), other	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	Yes
320	Allergic reaction	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
360	Water & ice related rescue, other	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
410	Flammable gas or liquid condition, other	No
411	Gasoline or other flammable liquid spill	No

Situation Found	Description	EMS Type Call
412	Gas leak	No
413	Oil or other combustible liquid spill	No
440	Electrical wiring/equipment problem, other	No
442	Overheated motor	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
460	Accident, potential accident, other	No
461	Building or structure weakened or collapsed	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
512	Ring or jewelry removal	No
520	Water problem, other	No
522	Water or steam leak	No
531	Smoke or odor removal	No
541	Animal problem	No
542	Animal rescue	No
550	Public service assistance, other	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
561	Unauthorized burning	No
571	Cover assignment, standby, moveup	No
600	Good intent call, other	No
611	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found upon arrival	No
641	Vicinity alarm (incident in other location)	No
650	Steam, other gas mistaken for smoke, other	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Barbecue, tar kettle	No
671	Hazmat release investigation w/no hazmat	No
672	Biological hazard investigation, none found	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No

Situation Found	Description	EMS Type Call
730	System malfunction	No
731	Sprinkler activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No
740	Unintentional transmission of alarm, other	No
741	Sprinkler activation, no fire - unintentional	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
7451	Alarm system sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
812	Flood assessment	No
814	Lightning strike (no fire)	No

DRAFT #3: 05/16/24

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APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than June 19, 2024

[INSERT MAP OF CITY]

**NOTICE OF HEARING TO REIMPOSE AND
PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS**

As required by Section 197.3632, Florida Statutes, and the direction of the City Commission, notice is hereby given that the City Commission of the City of Margate will conduct a public hearing to consider the continued imposition of fire rescue special assessments for the provision of fire rescue services within the City of Margate for the Fiscal Year beginning October 1, 2024.

The hearing will be held at 7:00 p.m. on July 10, 2024, in the City Commission Chambers of City Hall, 5790 Margate Boulevard, Margate, Florida, for the purpose of receiving public comment on the proposed assessments. All 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 a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person 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) 972-6454 at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire rescue assessment schedule.

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$300.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.37
Industrial/Warehouse	\$0.05
Institutional	\$0.47
Nursing Home	\$0.70

Copies of the Fire Rescue Assessment Ordinance (Ordinance No. 96-6), the Amended and Restated Initial Assessment Resolution (Resolution No. _____), and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office on the Second Floor of the Municipal Building, located at 5790 Margate Boulevard, Margate, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Assessments against any government property will be collected through separate bills to be sent by the City. 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.

If you have any questions, please contact the Finance Department at (954) 972-6454, Monday through Friday between 9:00 a.m. and 5:00 p.m.

**JENNIFER M. JOHNSON
CITY CLERK
OF MARGATE, FLORIDA**

DRAFT #3: 05/16/24

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APPENDIX F

FORM OF NOTICE TO BE MAILED

CITY OF MARGATE
5790 MARGATE BOULEVARD
MARGATE, FLORIDA 33063

CITY OF MARGATE, FLORIDA
NOTICE OF PUBLIC HEARING
TO IMPOSE AND PROVIDE FOR COLLECTION OF
FIRE RESCUE NON-AD VALOREM ASSESSMENT

NOTICE DATE: JUNE 19, 2024

«OwnerName»
«OwnerAdd1»
«City» <State> <Zip>

Parcel Tax ID: «PID»
Sequence Number: «SeqPrefix»«SeqNum»
Legal: <LegalDesc>

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

As required by Section 197.3632, Florida Statutes, and the direction of the City Commission, notice is hereby given by the City of Margate that an annual assessment for fire rescue services using the tax bill collection method may be levied on your property. The use of the annual special assessment to fund fire rescue services benefiting improved property located within the City of Margate in the past has proven to be fair, efficient and effective. The total annual fire rescue assessment revenue to be collected within the City of Margate is estimated to be \$10,301,001.00 for fiscal year October 1, 2024 – September 30, 2025. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein. The above listed parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 24-25 Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]
Total Assessment		[\$SumofBld]

The maximum annual Fire Rescue Assessment that can be imposed without further notice for fiscal year 2024-25 and for future fiscal years for the above parcel is \$[SumofBldgCharge].

A public hearing will be held at 7:00 p.m. on July 10, 2024, in the City Commission Chambers of City Hall, 5790 Margate Boulevard, Margate, 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) 972-6454 at least two (2) business days prior to the date of the public 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 Fire Rescue Assessment Ordinance (Ordinance No. 96-6), the Amended and Restated Initial Assessment Resolution (Resolution No. _____), and the preliminary assessment roll for the upcoming fiscal year are available for inspection at the City Clerk's office on the second floor of the Municipal Building located at 5790 Margate Boulevard, Margate, Florida.

Both the annual fire rescue assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue assessment, please contact the Finance Department at (954) 972-6454, Monday through Friday, between 9:00 a.m. and 5:00 p.m.

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