
CITY OF MARGATE, FLORIDA

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR FIRE RESCUE SERVICES
RESOLUTION NO. 2016-_____**

ADOPTED JUNE 1, 2016

TABLE OF CONTENTS

	Page
SECTION 1.	AUTHORITY. 1
SECTION 2.	PURPOSE AND DEFINITIONS 1
SECTION 3.	PROVISION AND FUNDING OF FIRE RESCUE SERVICES. 7
SECTION 4.	IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. 8
SECTION 5.	LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. 8
SECTION 6.	COST APPORTIONMENT METHODOLOGY..... 14
SECTION 7.	PARCEL APPORTIONMENT METHODOLOGY 15
SECTION 8.	DETERMINATION OF FIRE RESCUE ASSESSED COSTS; ESTABLISHMENT OF PRELIMINARY FIRE RESCUE ASSESSMENTS. 18
SECTION 9.	ANNUAL ASSESSMENT ROLL..... 20
SECTION 10.	AUTHORIZATION OF PUBLIC HEARING..... 21
SECTION 11.	NOTICE BY PUBLICATION..... 21
SECTION 12.	NOTICE BY MAIL. 21
SECTION 13.	METHOD OF COLLECTION..... 21
SECTION 14.	APPLICATION OF ASSESSMENT PROCEEDS..... 21
SECTION 15.	EFFECTIVE DATE..... 22
APPENDIX A:	IMPROVEMENT CODES..... A-1
APPENDIX B:	DOR CODES B-1
APPENDIX C:	FIXED PROPERTY USE CODES..... C-1
APPENDIX D:	TYPE OF SITUATION FOUND CODES D-1
APPENDIX E:	FORM OF NOTICE TO BE PUBLISHED..... E-1
APPENDIX F:	FORM OF NOTICE TO BE MAILED..... F-1

RESOLUTION NO. 2016-_____

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, 2016; 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, 2016, and for future ease of reference and consistency, this Resolution will also amend and restate the 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, 321, 322, 323, 381, 554, and 661. 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 that part of new growth or development for fire rescue services related capital improvements paid by impact fees, the Fire Rescue Assessed Cost shall not include that part of such 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.

"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 2016, prepared by Government Services Group, Inc., which report is hereby incorporated herein by reference.

"Fixed Property Use Codes" mean the property use codes used by FFIRS as specified in Appendix C attached hereto and incorporated herein by reference.

"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.

"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 Costs 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 Costs 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 and the related facilities and programs provided by the City possess a logical relationship to the use and enjoyment of property by: (1) protecting the value of the improvements, structures, and land 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) lowering the cost of fire insurance by the presence of a professional and comprehensive fire rescue program within the City; and (4) containing the spread of fire incidents occurring on land with the potential to spread and endanger property and property features.

(C) The availability and provision of comprehensive fire 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 Costs 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, fire fighters, quantity and size of apparatus, and other special fire fighting 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 Costs among the Property Use Categories.

(J) 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. Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Costs 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 Costs 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, fire fighters, quantity and size of apparatus, and other special fire fighting 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 fire fighting 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 MSBU has a Building Area of 700 square feet. Given that the actual Building Area for these mobile homes within the MSBU 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) The demand for the availability of fire rescue services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefitted parcels within Non-Residential Property at 179,446 square feet based upon the City's fire rescue resources and the National Fire Protection Association's "NFPA 220 Standards on Types of Building Construction: Fire-Flow Guide."

(T) Institutional Property whose use is partially or wholly exempt from ad valorem taxation under Florida law provides facilities and uses to its ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon Buildings located upon such parcels of Institutional Property whose Building use is partially or wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Rescue Assessments shall be imposed upon Buildings located upon a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law and no Fire Rescue Assessments shall be imposed upon the portion of the Building located upon a parcel of Institutional Property that is partially exempt from ad valorem taxation under Florida law.

(U) 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.

(V) 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.

(W) It is fair and reasonable to impose a Fire Rescue Assessment against Nursing Home Property within the rates established for Commercial Property notwithstanding the Demand Percentage determined for Nursing Home Property because such properties provide a vital public service that may otherwise have to be subsidized or provided by public funds.

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 Costs and the resulting product is the cost allocation of that portion of the Fire Rescue Assessed Costs 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 Costs 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 Preliminary Rate 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 Costs,

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 Nursing Home Property and Recreational Vehicle Park Property, shall be computed as follows:

(a) Multiply the Fire Rescue Assessed Costs 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) 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.

(c) Divide the total assessable cost determined in subsection (a) above for each Non-Residential Property Use Category by the sum of the square footage determined in subsection (b) above for each corresponding category of Non-Residential Property. The resulting quotient expresses a rate 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) above by the number of square feet of Building Area for each Building in the applicable category of Non-Residential Property up to 179,446 square feet for each Building. The resulting product is the amount of the Fire Rescue Assessment to be imposed on each Building of Non-Residential Property.

(3) NURSING HOME PROPERTY. The Fire Rescue Assessments for

each Tax Parcel of Nursing Home Property shall be computed as follows:

(a) For Nursing Home Property, assign the respective rate per square foot of Building Area determined in Non-Residential Property subsection (C)(2)(c) of this Section 7 for Commercial Property to the Nursing Home Property. Such amount shall be the amount of the Fire Rescue Assessments imposed upon each Building of Nursing Home Property.

(b) Multiply the amount directed to be imposed as Fire Rescue Assessments on Nursing Home Property in subsection (a) above by the number of square feet of Building Area for each Building of Nursing Home Property up to 179,446 square feet for each Building. The resulting product is the amount of the Fire Rescue Assessment to be imposed upon each Building of Nursing Home Property.

(c) The remaining portion of the City's fire rescue budget otherwise attributable to Nursing Home Property, and not funded through Fire Rescue Assessments imposed upon Nursing Home Property, shall be funded from legally available City revenue other than Fire Rescue Assessment proceeds.

(4) 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.

(5) 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 COSTS; ESTABLISHMENT OF PRELIMINARY FIRE RESCUE ASSESSMENTS.

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2016, is \$7,737,656.00.

(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, 2016, 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	\$225.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.23
Industrial/Warehouse	\$0.02
Institutional	\$0.52
Nursing Home	\$0.23

(C) 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 Protection Assessment. No Fire Rescue Assessment shall be imposed upon Buildings located upon parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Further, no Fire Rescue Assessment shall be imposed upon the portion of a Building located upon a parcel of Institutional Property which portion is exempt from ad valorem taxation under Florida law.

(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 Costs. 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 Costs determined to be assessed in the Fiscal Year commencing

October 1, 2016. No portion of such Fire Rescue Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Costs 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, 2016 as provided in Section 9 of this Preliminary Rate 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, 2016, 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 Manager 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 6, 2016, 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 15, 2016, in substantially the form attached hereto as Appendix E.

SECTION 12. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 2.05 of the Ordinance, in substantially the form attached hereto as Appendix F. Such notices shall be mailed no later than June 15, 2016.

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, 2016.

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 1st day of June, 2016.

ATTEST:

JOSEPH J. KAVANAGH, MPA, CMC
CITY CLERK

TOMMY RUZZANO
MAYOR

RECORD OF VOTE

Simone	_____
Peerman	_____
Talerico	_____
Bryan	_____
Ruzzano	_____

APPENDIX A
IMPROVEMENT CODES

APPENDIX A
IMPROVEMENT CODES

BUC	DESCRIPTION	CATEGORY
001	SINGLE FAMILY RESIDENCE	RESIDENTIAL
002	MISC. VALUES ON SEPARATE FOLIO (POOL, SLABS, UTILITY, GARAGE, FENCE, PAVING)	NOT USED
003	RESIDENTIAL ON FARM	RESIDENTIAL
004	CONDOMINIUMS	RESIDENTIAL
099	COMBINATION USES	NOT USED
100	APARTMENTS	RESIDENTIAL
101	APARTMENTS OR RES. (COMBINED WITH STORES, OFFICES)	RESIDENTIAL
102	GARAGE APTS., GUTEST 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, DAIRIES, ETC.)	RESIDENTIAL
109	MISC. VALUES ON SEPARATE FOLIO (POOL, CABANAS, REC. BLDG., TENNIS COURTS, ETC.)	NOT USED
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	VETERNIARIAN OFFICE OR SMALL ANIMAL HOSPITAL, CLINIC, KENNELS	COMMERCIAL
304	POST OFFICE - NON EX.	COMMERCIAL

BUC	DESCRIPTION	CATEGORY
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)	NOT USED
406	AIRPORTS - PRIVATE	NOT USED
407	MARINAS (BOATS, STORAGE, SALES, YARDS, ETC.)	COMMERCIAL
408	TIRE STORE - NEW OR RECAP	COMMERCIAL
409	GASOLINE STORAGE	NOT USED
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)	NOT USED
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	NOT USED
608	AMUSEMENT PARK	COMMERCIAL
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 HOMES
705	CEMETERIES - PRIVATE, CREMATORY, MAUSOLEUMS	NOT USED
706	SCHOOLS - PRIVATE, DAY NURSERY	INSTITUTIONAL
707	RELIGIOUS	INSTITUTIONAL
708	MARINAS	NOT USED
709	FT. LAUDERDALE/HOLLYWOOD INTERNATIONAL AIRPORT	INSTITUTIONAL
710	PORT EVERGLADES	INSTITUTIONAL
711	FLOOD CONTROL DISTRICT	INSTITUTIONAL

BUC	DESCRIPTION	CATEGORY
712	SEMINOLE INDIAN RESERVATIONS	INSTITUTIONAL
713	TURNPIKE AUTHORITY	INSTITUTIONAL
714	F.I.N.D.	INSTITUTIONAL
715	R.R. PROPERTY (SEE 802)	NOT USED
716	CEMETERIES, CITY OWNED	NOT USED
717	ASSISTED CARE LIVING FACILITY	NURSING HOMES
799	COMBINATION USES	INSTITUTIONAL
800	POWER COMPANIES	COMMERCIAL
801	TELEPHONE COMPANIES	COMMERCIAL
802	RAILROAD COMPTROLLER	NOT USED
803	WATER & SEWER PLANTS	INDUSTRIAL/WAREHOUSE
804	AIRPORTS (SEE 406 OR 709)	NOT USED
805	RADIO STATIONS	NOT USED
806	GAS COMPANIES	NOT USED
899	COMBINATION USES	NOT USED
900	GROVES	NOT USED
901	SOD	NOT USED
902	AGRICULTURE BUILDINGS	COMMERCIAL
903	SMALL BUILDINGS NOT INCLUDED IN OTHER CODES	NOT USED
999	COMBINATION USES	NOT USED

APPENDIX B

DOR CODES

DOR CODES

DOR Code	Description
00	VACANT RESIDENTIAL
01	SINGLE FAMILY IMPROVED
02	MOBILE HOME
03	MULTI FAMILY +10 UNITS
04	CONDOMINIUM
05	CO-OPS
06	RETIREMENT HOMES/NONEXPT
07	MISC RESIDENTIAL
08	MULTI FAMILY 2-9 UNITS
10	VACANT COMMERCIAL
11	STORES 1 STORY
12	MIXED USE STORE/OFFICE
13	DEPARTMENT STORES
14	SUPERMARKETS
15	REGIONAL SHOPPING CTRS
16	COMMUNITY SHOPPING CTR
17	OFFICE NON-PROF 1 STORY
18	OFFICE NON-PROF 2+ STORY
19	PROFFESIONAL SERVICES
20	AIR/MARINE/BUS TERMINALS
21	RESTAURANTS/CAFETERIAS
22	DRIVE-IN RESTAURANT
23	BANK/S & L/MORTGAGE/CREDIT
24	INSURANCE COMPANY OFFICE
25	REPAIRS SVC TV/LAUNDRIES
26	SERVICE STATIONS
27	AUTO SALES/SERVICE/RENTAL
28	MOBILE HOME PARKS/PK LOTS
29	WHOLESALE/PRODUCE OUTLETS
30	FLORIST/GREENHOUSE
31	OPEN STADIUMS
32	THEATER/AUDITORIUM (ENCL)
33	NIGHTCLUB/BAR/LOUNGE
34	BOWLING/SKATING/POOL HALL
35	TOURIST ATTRACTION
36	CAMPS
37	RACE TRACK; HORSE/DOG/AUTO
38	GOLF COURSE/DRIVING RANGE
39	HOTELS/MOTELS
40	VACANT INDUSTRIAL

DOR Code	Description
41	LT MFG/SM MACH SHOP/PRINT
42	HEAVY IND/EQUIP MFG/MACH
43	LUMBER YARD/SAWMILL
44	PACK PLANT (FRUIT/MEAT)
45	CANNERIES/DISTILLERIES
46	FOOD PROCESSING/BAKERIES
47	CEMENT PLANTS
48	WAREHOUSING
49	OPEN STORAGE
50	IMPROVED AGRICULTURAL
51	VEGETABLE CROPS
52	BI-ANNUAL ROW CROPS
53	ROW CROPS
54	TIMBERLAND SITE 90+
55	TIMBERLAND SITE 80-89
56	TIMBERLAND SITE 70-79
57	TIMBERLAND SITE 60-69
58	TIMBERLAND SITE 50-59
59	TIMBERLAND NOT CLASSIFIED
60	IMPROVED PASTURE LAND
61	SEMI-IMPROVED LAND
62	NATIVE LAND
63	WASTE LAND
64	GRAZING LAND CLASS V
65	GRAZING LAND CLASS VI
66	CITRUS
67	POULTRY/BEES/FISH/RABBIT
68	DAIRY, HOG & CATTLE FEED
69	ORNAMENTALS, MISC AG
70	VACANT INSTITUTIONAL
71	CHURCHES
72	PRIVATE SCHOOLS & COLLEGE
73	PRIVATE OWNED HOSPITALS
74	HOMES FOR THE AGED
75	ORPHANAGES
76	MORTUARIES/CEMETERIES
77	CLUBS, LODGES, UNION HALLS
78	SANITARIUMS, CONVALES, REST
79	CULTURAL ORG, FACILITIES
80	UNDEFINED
81	MILITARY
82	GOVT FOREST/PARKS/RECREATIONAL

DOR Code	Description
83	PUBLIC COUNTY SCHOOLS
84	COLLEGES
85	HOSPITALS
86	COUNTY
87	STATE
88	FEDERAL
89	MUNICIPAL NOT PARKS
90	LEASEHOLD GOVT OWNED
91	UTILITIES, GAS/ELEC/TELEP
92	MINING, PETROLEUM, GAS
93	SUBSURFACE RIGHTS
94	RIGHT-OF-WAY
95	RIVERS & LAKES, SUBMERGED
96	SEWAGE DISP, BORROW PITS
97	OUTDOOR REC OR PARK
98	CENTRALLY ASSESSED
99	ACREAGE NON AGRICULTURAL

APPENDIX C

FIXED PROPERTY USE CODES

FIXED PROPERTY USE CODES

Fixed Property Use Code	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
122	EXHIBITION HALL	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
183	MOVIE THEATER	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
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

Fixed Property Use Code	Description	Category Assigned
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
460	DORMITORIES OTHER	INSTITUTIONAL
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
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
940	WATER AREAS, OTHER	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC

Fixed Property Use Code	Description	Category Assigned
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
982	OIL, GAS FIELD	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 Code	Description	EMS Type Call
100	Fire, Other	No
111	Building Fire	No
113	Cooking fire, confined to a container	No
116	Fuel burner/boiler malfunction, fire confined	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as a fixed residence	No
123	Fire in portable building, fixed location	No
130	Mobile property (vehicle) fire, other	No
131	Passenger vehicle fire	No
137	Camper or RV fire	No
140	Natural vegetation 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
154	Dumpster or other outside trash receptacle fire	No
160	Special outside fire, other	No
161	Outside storage fire	No
162	Outside equipment fire	No
200	Overpressure rupture, explosion, overheat, other	No
251	Excessive heat, scorch burns with no ignition	No
300	Rescue, EMS call, other	Yes
311	Medical assist, assist EMS crew	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
353	Removal of victim(s) from stalled elevator	No
354	Trench/below grade rescue	No
360	Water & ice related rescue, other	No
381	Rescue or EMS standby	Yes
400	Hazardous condition, other	No
411	Gasoline or other flammable liquid spill	No
412	Gas leak	No
413	Oil or other combustible liquid spill	No
422	Chemical spill or leak	No
440	Electrical wiring/equipment problem, other	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
443	Light ballast breakdown	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No

Situation Found Code	Description	EMS Type Call
463	Vehicle accident, general cleanup	No
500	Service call, other	No
510	Person in distress, other	No
511	Lock-out	No
520	Water problem, other	No
522	Water or steam leak	No
531	Smoke or odor removal	No
540	Animal problem, other	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
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
661	EMS call, party transported by non-fire agency	Yes
671	Hazmat release investigation w/no hazmat	No
700	False alarm or false call, other	No
710	Malicious, mischievous false call, other	No
711	Municipal alarm system, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
730	System malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
740	Unintentional transmission of alarm, other	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system sounded, no fire - unintentional	No
900	Special type of incident, other, Dumpster fire	No

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than June 15, 2016

[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, 2016.

The hearing will be held at 7:00 p.m. on July 6, 2016, 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	\$225.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.23
Industrial/Warehouse	\$0.02
Institutional	\$0.52
Nursing Home	\$0.23

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 2016, 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.

If you have any questions, please contact the Finance Department at (954) 972-6454, Monday through Thursday between 8:00 a.m. and 6:00 p.m.

**JOSEPH J. KAVANAGH, MPA, CMC
CITY CLERK
OF MARGATE, FLORIDA**

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 15, 2016

«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 \$7,737,656.00 for fiscal year October 1, 2016 – September 30, 2017. 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 16-17 Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]
Total Assessment		#[SumofBld]

The maximum annual Fire Rescue Assessment that can be imposed without further notice for fiscal year 2016-17 and for future fiscal years for the above parcel is #[SumofBldgCharge].

A public hearing will be held at 7:00 p.m. on July 6, 2016 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 Thursday, between 8:00 a.m. and 6:00 p.m.

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