

RESOLUTION NO. 2016-26

A RESOLUTION OF THE CITY OF GREENACRES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; PROVIDING AUTHORITY, PURPOSE, AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION ASSESSMENT COSTS AGAINST PROPERTIES WITHIN THE CITY OF GREENACRES; DETERMINING THE FIRE PROTECTION ASSESSMENT COST AND THE INITIAL FIRE PROTECTION ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF THE NOTICE THEREOF; PROVIDING FOR SEVERABILITY, PROVIDING FOR CONFLICTING RESOLUTIONS AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Greenacres, Florida has enacted Ordinance No. 2016-21, which authorizes annual imposition of Fire Protection Assessments for fire protection services, facilities and programs against Assessed Property within the City.

WHEREAS, the City desires to impose Fire Protection Assessments for the funding of fire protection services, facilities, or programs providing special benefits to Assessed Property within the City.

WHEREAS, Ordinance No. 2016-21 defines and describes the initial proceeding, or Resolution, for the identification of the Fire Protection Assessed Cost for which an assessment is to be made and for the imposition of a Fire Protection Assessment.

WHEREAS, the adoption of this Initial Assessment Resolution serves the health, safety and general welfare of the residents of the City of Greenacres.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA:

Section 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Authority. This Resolution is adopted pursuant to the provisions of Ordinance No. 2016-21 and Section 197.3632, Florida Statutes, and other applicable provisions of law.

Section 3. Purpose and Definitions.

This Resolution constitutes the Initial Assessment Resolution as defined in Ordinance No. 2016-21, which initiates the process for developing the Assessment Roll and directs the imposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2016. 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 words and terms shall have the following meanings, unless the context clearly otherwise requires:

"Building Area" means the total area of a building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined through the use of field verification.

"Building Use" means the use assigned to each building based upon the Building Improvement Codes used by the Palm Beach County Property Appraiser and the Department of Revenue (DOR) Codes, and/or field verification.

"Code Descriptions" mean the code descriptions listed in the Situation Found Codes, Fixed Property Use Codes, the Building Improvement Codes, and the Department of Revenue (DOR) Codes, all as attached hereto and incorporated herein by reference as Appendices A, B, C, and D, respectively.

"Commercial Property" refers to those parcels with a Code Description designated as "Commercial" in the Improvement Codes as specified in Appendix C attached hereto, including property designated as Recreational Vehicle Parks regulated by Chapter 513, Florida Statutes and §166.223, Florida Statutes.

"Cost Apportionment" means the apportionment of the Fire Protection Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology described in Section 7 of this Initial Assessment Resolution.

"Demand Percentage" means the percentage of demand for fire protection services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire protection services as reflected in Incident Reports in the State Database under the methodology described in Section 7 of this 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 D attached hereto.

" 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, 510 and 541. The "type of situation found" codes are attached hereto as Appendix A and incorporated herein by reference.

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

“Estimated Fire Protection Assessment Rate Schedule” means that rate schedule specifying the Fire Protection Assessed Costs and the estimated Fire Protection Assessments established in Section 9 of this Initial Assessment Resolution.

“Fire Protection Assessment” means the special assessment authorized by the City Council to be imposed against assessed property to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the use or characteristics of the assessed property.

“FFIRS” means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshall. The City uses the FFIRS to report and maintain computerized records of the fire protection incidents and other department activities in a uniform manner.

“Fire Protection Assessed Cost” means the costs to be assessed as defined in the Ordinance, and more specifically defined as follows:

(1) the amount determined by the City Council to be assessed in any fiscal year to fund all or any portion of the cost of the provision of fire 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 interests 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 cost of compliance with any contracts or agreements entered into by the City to provide fire services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection 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 Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments collected pursuant to the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Council by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Protection 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 the Fire Protection Assessed Cost.

(2) In the event the City also imposes an impact fee upon new growth or development for fire services related capital improvements, the Fire Protection 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 Protection Assessed Cost include costs for the provision of Emergency Medical Services by the City.

"Fixed Property Use Codes" mean the property use codes used by FFIRS as specified in Appendix B attached hereto.

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS that documents a City Fire Services 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 as specified in Appendix C attached hereto.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the Improvement Codes as specified in Appendix C attached hereto.

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

"Mobile Home Park Property" 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 mobile homes; and (2) licensed by the Department of Health of the State of Florida or its successor, to function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time to time.

"Multi-family Residence" means a building or structure designed to house several different families in separate housing units.

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

"Parcel Apportionment" means the further apportionment of the Fire Protection Assessed Cost allocated to each Property Use Category by the Cost Apportionment among the Tax Parcels under the methodology established in Section 8 of this Initial Assessment Resolution.

"Property Use Categories" means, collectively, Residential Property and Non-Residential Property.

"Residential Property" means those Tax Parcels with a Code Description designated as "Residential" in the Improvement Codes specified in Appendix C, excluding those Tax Parcels that meet the definition of Recreational Vehicle Park. Residential Property Use Category includes such properties as single-family, multi-family, and mobile home Dwelling Units.

"Single-family Residence" means a one unit, free standing building or structure.

"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 4. Provision and Funding of Fire Protection Services.

(A) Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the geographic area of the City, the City shall provide such fire protection services, facilities, or programs. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost required to provide fire protection services, facilities, and programs shall be funded by legally available City revenues other than Fire Protection Assessment proceeds.

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

Section 5. Imposition and Computation of Fire Protection Assessments.

Fire Protection Assessments shall be imposed within the City until discontinued or changed. Fire Protection Assessments shall be computed in a manner set forth in this Initial Assessment Resolution unless discontinued or changed.

Section 6. Legislative Determinations of Special Benefit and Fair Apportionment.

It is hereby ascertained and declared that the City's fire protection services, facilities, and programs provide a special benefit to assessable property based upon the following legislative determinations and based upon the *City of Greenacres Fire Assessment Memorandum* dated June 2016, prepared by Government Services Group, Inc., which is hereby incorporated herein by reference.

General

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Protection Assessed Costs and identifying the Assessable Property to be included in the Assessment Roll, the legislative determinations ascertained and declared in Section D of the Ordinance are hereby ratified and confirmed.

(B) Fire protection services possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity of the improvements and structures through the provision of available fire protection 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 comprehensive Fire Services Program within the City; and (4) containing the spread of fire incidents occurring on unimproved property 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 market perception of the area and, ultimately, property values.

(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 and 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 Assessment Collection Act.

(E) The data available in the Improvements 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 Improvements 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 Protection Assessed Costs among classifications of property based upon historical demand for fire services, but not Emergency Medical Services, is a 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 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 Protection Assessed Cost amounts determined to constitute Emergency Medical Services Cost.

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

and reasonable method to apportion the Fire Protection Assessed Costs among the Property Use Categories.

(J) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to non-specific property uses 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 Services Incident Reports documenting fire services provided to non-specific property uses.

(K) Because of the urbanized character of the City, the suppression of fires on vacant property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Therefore, it is fair and reasonable not to apportion any of the assessed costs to vacant property, thus, incidents to vacant property were not included in the final analysis of the fire call database.

Residential Parcel Apportionment

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

(M) Apportioning the Fire Protection Assessed Costs for fire 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 service availability for multi-family and single family Residential Property is substantially similar and any difference in the percentage of documented fire service 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 service, fire flow, fire fighters, 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 Protection 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) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their 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 Protection Assessments upon Buildings located upon such parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection Assessments shall be imposed upon Institutional Buildings located upon a parcel of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law.

(S) 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 Protection Assessments upon such parcels of Government Property.

(T) 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 or 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 Protection Assessments and shall not be afforded an exemption from the Fire Protection Assessment that is granted to other Government Property.

(U) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Park property and Recreational Vehicle Park property and the lack of demand for fire services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Mobile Home Park property and Recreational Vehicle Park property.

Section 7. Cost Apportionment Methodology.

(A) The City examined the Code Descriptions in the Fixed Property Use Codes in the Fire Service 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 Services Incident Reports, the City assigned fire services incidents to specific properties located within the City by correlating these Code Descriptions to the DOR Codes and Improvement Codes.

(B) Based upon such assignment of Fire Services Incident Reports to specific properties, the number of Fire Services 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 Services Incident Reports allocated to each Property Use Category bear to the total number of Fire Services Incident Reports documented for all Property Use Categories within the sampling period (Fiscal Year 2014-2015).

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Protection Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Protection Assessed Costs allocated to each individual Property Use Category as follows:

Cost Apportionment

Category	Number of Incidents	Percentage of Calls	Assessable Costs
<u>Residential</u>			
Single Family	222	27.34%	\$959,841
Multi-Family	271	33.37%	\$1,171,697
<u>Non-Residential</u>			
Commercial	199	24.51%	\$860,397
Industrial/Warehouse	2	0.25%	\$8,647
Institutional	118	14.53%	\$510,185
Total	812	100%	\$3,510,767

Section 8. Parcel Apportionment Methodology.

(A) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in this Section 8.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 9 of this Initial Assessment Resolution. The Partial Apportionment is summarily described as:

(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:

Parcel Apportionment within Property Use Categories

Property Use Category	Parcel Apportionment
<u>Residential</u> Single Family Multi-Family	Dwelling Unit
<u>Non-Residential</u> Commercial Industrial/Warehouse Institutional	Square Footage (capped at 135,500)

(1) **RESIDENTIAL PROPERTY.** The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Protection 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 Protection Assessments for each Tax Parcel of Non-Residential Property, except Recreational Vehicle Park Property, shall be computed as follows:

(a) Multiply the Fire Protection Assessed Costs by the Demand Percentage attributable to the Non-Residential Property Use Category. The resulting dollar amount reflects the portion of the City's fire services budget to be funded from Fire Protection Assessment revenue derived from the Non-Residential Property Use Category.

(b) Add the Building Area square footage of all the Tax Parcels in the Non-Residential Property Use Category. This sum reflects the aggregate square footage for the Non-Residential Property Use Category.

(c) Divide the sum of the square footage determined above by the total assessable costs for the Non-Residential Property Use Category calculated in (a) above. The resulting quotient expresses a dollar amount per square foot of Building Area.

(d) For each Tax parcel in the Non-Residential Property Use Category, multiply the applicable square foot rate by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Protection Assessments to be imposed on each Tax Parcel of Non-Residential Property.

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

Section 9. Determination of Fire Protection Assessed Costs; Establishment of Initial Fire Protection Assessments.

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2016, is \$1,009,088.

(B) The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimate Fire Protection Assessed Cost for the Fiscal Year beginning October 1, 2015, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Preliminary Fire Protection Assessment Rates (33.50% of Assessable Costs)

Property Use Categories	Rate
<u>Residential:</u>	
Single-Family	\$30/Dwelling Unit
Multi-Family	\$19/Dwelling Unit
<u>Non-Residential:</u>	
Commercial	\$.06/Square Foot
Industrial/Warehouse	\$.01/Square Foot
Institutional	\$.05/Square Foot

The Estimated Gross Revenue for Fiscal Year 2016-17 is \$579,277; estimated exempt buy-down is \$83,510; therefore, the Estimated Net Revenue is \$495,767.

(C) No Fire Protection Assessment shall be imposed upon a parcel of Government Property or upon Buildings located upon parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities such as VA and HUD shall not be exempt from Fire Protection Assessment.

(D) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the City Council 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 Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Council is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed, the sole remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Council.

(E) The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Protection Assessment proceeds.

(F) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed for the Fiscal Year 2015-16. No portion of such Fire Protection Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Costs are attributable to the Emergency Medical Services Cost. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Protection Assessment proceeds.

(G) The estimated Fire Protection Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2016 as provided in Section 10 of this Initial Assessment Resolution.

Section 10. Assessment Roll.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2016, in the manner provided in Ordinance 2016-21. The Assessment Roll shall include all Assessed Property. The City Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through the Fire Protection Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of Ordinance 2016-21, this Initial Assessment Resolution, documents related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method for determining the Fire Protection Assessments for fire protection services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property within the City.

Section 11. Authorization of Public Hearing.

There is hereby established a public hearing to be held at 7:00 p.m. on Monday, August 15, 2016, at City Hall, located at 5800 Melaleuca Lane, Greenacres, Florida, at which time the City Council will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing the Fire Protection Assessments for the Fiscal Year commencing October 1, 2016 collecting such assessments imposed on Tax Parcels within the City by separate bill to be mailed in November 2016.

Section 12. Notice by Publication.

The City Clerk shall publish the notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section L(8) of Ordinance 2016-21. The notice shall be published no later than July 25, 2016.

Section 13. Notice by Mail.

The City Manager shall also provide or direct notice by first class mail to the owner of each parcel of Assessed Property, as required by Section L(8) of Ordinance 2016-21. Such notices shall be mailed no later than July 25, 2016.

Section 14. Method of Collection.

It is hereby declared that the Fire Protection Assessments imposed on Tax Parcels in the City shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2016.

Section 15. Application of Assessment Proceeds.

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

Section 16. Severability.

It is the intent of the City Council of the City of Greenacres, that if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

Section 17. Conflicts.

In any case where a provision of this Resolution is found to be in conflict with a provision of any other resolution of this City, the provisions of this Resolution shall prevail.

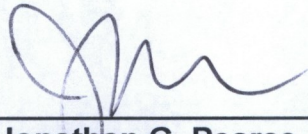
Section 18. Effective Date.

This Resolution shall take effect immediately upon its passage and adoption.

RESOLVED AND ADOPTED this 18th day of July, 2016.

Voted

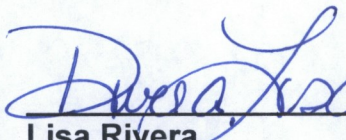
Samuel J. Ferreri
Mayor



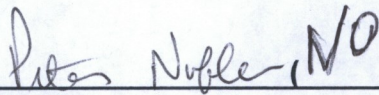
Jonathan G. Pearce
Deputy Mayor (Yes)

Attest:

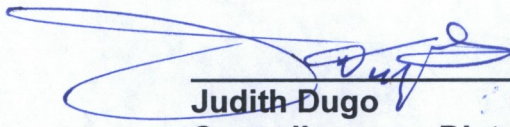
Denise McGrew
City Clerk



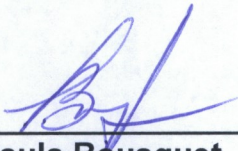
Lisa Rivera
Councilwoman, District I (Yes)



Peter Noble
Councilman, District II (No)



Judith Dugo
Councilwoman, District III (Yes)



Paula Bousquet
Councilwoman, District V (No)

Approved as to Form and Legal Sufficiency:



James D. Stokes
City Attorney

Appendix A

SITUATION FOUND CODES AND DESCRIPTIONS

Situation Found	Description	EMS Type Call
100	Fire, Other	NO
111	Building Fire	NO
113	Cooking fire, confined to a container	NO
118	Trash or rubbish fire, contained	NO
121	Fire in mobile home used as a fixed residence	NO
130	Mobile property (vehicle) fire, other	NO
131	Passenger vehicle 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
154	Dumpster or other outside trash receptacle fire	NO
162	Outside equipment fire	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
353	Removal of victim(s) from stalled elevator	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
423	Refrigeration leak	NO
424	Carbon monoxide incident	NO
440	Electrical wiring/equipment problem, other	NO
442	Overheated motor	NO
444	Power line down	NO
445	Arcing, shorted electrical equipment	NO
462	Aircraft standby	NO
480	Attempted burning, illegal action, other	NO
500	Service call, other	NO
511	Lock-out	NO
520	Water problem, other	NO
531	Smoke or odor removal	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
600	Good intent call, other	NO

Situation Found	Description	EMS Type Call
611	Dispatched & canceled en route	NO
6111		NO
6112		NO
621	Wrong location	NO
622	No incident found upon arrival	NO
650	Steam, other gas mistaken for smoke, other	NO
651	Smoke scare, odor of smoke	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
731	Sprinkler activation due to malfunction	NO
733	Smoke detector activation due to malfunction	NO
735	Alarm system sounded 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

Appendix B

FIXED PROPERTY USE CODES AND DESCRIPTIONS

Fixed Property Use	Description	Category Assigned
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
131	CHURCH/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	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
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	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	SINGLE FAMILY
419	ONE- AND TWO-FAMILY DWELLING	SINGLE FAMILY
429	MULTI-FAMILY DWELLINGS	MULTI-FAMILY
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	MULTI-FAMILY
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	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

Fixed Property Use	Description	Category Assigned
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
599	BUSINESS OFFICES	COMMERCIAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
669	FOREST, TIMBERLAND	AGRICULTURAL
808	SHED	NON-SPECIFIC
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
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
946	LAKE/RIVER/STREAM	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
965	UNCOVERED PARKING AREA	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

PALM BEACH COUNTY PROPERTY APPRAISER
BUILDING IMPROVEMENT CODES AND USE DESCRIPTIONS

BUC	BUC DESCRIPTION	CATEGORY
0100	SFR	SINGLE FAMILY
0110	TOWNHOUSE-COMM ZONING	MULTI-FAMILY
0130	ZERO LOT LINE	SINGLE FAMILY
0150	SFR-C	SINGLE FAMILY
0200	SFT-MFG	FIELDWORK
0300	SFR-ZERO LOT LINE	SINGLE FAMILY
0400	CONDO	MULTI-FAMILY
0410	TOWNHOUSE	MULTI-FAMILY
0420	TIMESHARE	MULTI-FAMILY
0430	ZERO LOT LINE	MULTI-FAMILY
0440	TWNHS-VILLA	MULTI-FAMILY
0450	SFR-C	SINGLE FAMILY
0460	CONDO COMM	MULTI-FAMILY
0460D	DOCK CONDOMINIUM	FIELDWORK
0500	EXC-ZERO LOT	FIELDWORK
0510	CO-OP	MULTI-FAMILY
060	EFFICIENCY APT	MULTI-FAMILY
0600	RENTAL UNIT	MULTI-FAMILY
0700	EXC TWHSE/VILLA	MULTI-FAMILY
0800	MOBILE HOME	SINGLE FAMILY
0900	EXC-RESIDENT	FIELDWORK
0909	EXC-LUX.RES	FIELDWORK
1000	CONDO L.RISE	COMMERCIAL
1104	STORES CONDO	COMMERCIAL
1204	STORE/OFF/RES C	COMMERCIAL
170	DORMITORY	MULTI-FAMILY
1704	OFFICE 1 STORY	COMMERCIAL
1904	PROF OFFICES CO	COMMERCIAL
2004	AIRPORT/MARINA	COMMERCIAL
210	APARTMENTS	MULTI-FAMILY
220	APARTMENTS LOW RISE	MULTI-FAMILY
2200	MFR LOW RISE	MULTI-FAMILY
230	APARTMENTS HIGH RISE	MULTI-FAMILY
240	APARTMENTS - TO	MULTI-FAMILY
2500	MFR ROW HOUSE	MULTI-FAMILY
260	APARTMENTS - SENIOR	MULTI-FAMILY
2700	DUPLEX	SINGLE FAMILY
2800	TRIPLEX	MULTI-FAMILY
2900	QUADRAPLEX	MULTI-FAMILY
301	SFR CONVERT TO COMM	COMMERCIAL
340	COMMERCIAL MIXED	COMMERCIAL
350	RETAIL SINGLE OCC	COMMERCIAL
351	DRUG STORE FREE	COMMERCIAL
360	DISCOUNT DEPT S	COMMERCIAL
361	MEGA DISCOUNT STORE	COMMERCIAL
362	VETERINARY CLIN	COMMERCIAL
363	MEGA DISCOUNT STORE	COMMERCIAL
364	HOME IMPROVEMEN	COMMERCIAL
365	FURNITURE STORE	COMMERCIAL

BUC	BUC DESCRIPTION	CATEGORY
370	DEPARTMENT STORE	COMMERCIAL
371	DOWNTOWN ROW TY	COMMERCIAL
374	RETAIL MULTI OCC	COMMERCIAL
380	STRIP SHOPPING	COMMERCIAL
390	COMM SHOPPING CTR	COMMERCIAL
400	REGIONAL SHPMAL	COMMERCIAL
410	SUPER REG SHOPM	COMMERCIAL
420	SUPERMARKET	COMMERCIAL
430	CONVENIENCE FOOD	COMMERCIAL
440	HOTEL/MOTEL BUS	COMMERCIAL
450	RESORT HOTEL	COMMERCIAL
460	HOTEL/MOTEL LO	COMMERCIAL
470	HOTEL- HI RISE	COMMERCIAL
4804	WAREH/DIST TERM	INDUSTRIAL/WAREHOUSE
490	OFFICE BLDG L/R	COMMERCIAL
4960	CONDO COMM	COMMERCIAL
500	OFFICE H-R 5ST	COMMERCIAL
520	MEDICAL OFFICE	COMMERCIAL
530	HOSPITALS	INSTITUTIONAL
540	NURSING HOME	INSTITUTIONAL
550	BAR/TAVERN	COMMERCIAL
551	COCKTAIL LOUNGE	COMMERCIAL
560	RESTAURANT	COMMERCIAL
570	FRANCHISE FOOD	COMMERCIAL
580	BOWLING ALLEY	COMMERCIAL
582	SKATING RINK	COMMERCIAL
583	HEALTH CLUB	COMMERCIAL
587	COUNTRY CLUB	COMMERCIAL
588	PRIVATE CLUB	INSTITUTIONAL
589	COUNTRY CLUB/W GOLF CRSE	COMMERCIAL
590	ARENA	COMMERCIAL
591	GYMNASIUM	COMMERCIAL
593	DOG/HORSE TRACK	COMMERCIAL
600	AUDITORIUM	COMMERCIAL
610	CINEMA/THEATER	COMMERCIAL
614	RADIO/TV/ PIC S	COMMERCIAL
620	BANK/MAIN OFFIC	COMMERCIAL
630	NEIGHBORHOOD BANK	COMMERCIAL
640	SERVICE STATION	COMMERCIAL
641	SERVICE STATION	COMMERCIAL
650	CAR WASH - AUTO	COMMERCIAL
651	CAR WASH - MANU	COMMERCIAL
652	CAR WASH SERVIC	COMMERCIAL
660	AUTO SERVICE GARAGE	COMMERCIAL
662	KWIK LUBE	COMMERCIAL
665	GARAGE STORAGE	INDUSTRIAL/WAREHOUSE
670	OFFICE/WAREHOUS	COMMERCIAL
680	FUNERAL HOME	COMMERCIAL
690	CLUBHOUSE	INSTITUTIONAL

BUC	BUC DESCRIPTION	CATEGORY
691	SOCIAL/FRATERNAL	INSTITUTIONAL
695	GUARDHOUSE	INDUSTRIAL/WAREHOUSE
700	COLD STORAGE	INDUSTRIAL/WAREHOUSE
710	RAIL/BUS/AIR TE	COMMERCIAL
712	TELECOMMUNICATI	INDUSTRIAL/WAREHOUSE
720	PARKING GARAGE	INDUSTRIAL/WAREHOUSE
721	RADIO/TV TRANSM	COMMERCIAL
730	DAY CARE CENTER	COMMERCIAL
750	AUTO DEALER/F-S	COMMERCIAL
800	LIGHT MANUFACTURING	INDUSTRIAL/WAREHOUSE
810	HEAVY MANUFACTURING	INDUSTRIAL/WAREHOUSE
820	WAREHOUSE DISTR	INDUSTRIAL/WAREHOUSE
830	MINI WAREHOUSE	INDUSTRIAL/WAREHOUSE
840	WAREHOUSE STORAGE	INDUSTRIAL/WAREHOUSE
841	WAREHOUSE SINGLE	INDUSTRIAL/WAREHOUSE
850	HANGAR	INDUSTRIAL/WAREHOUSE
860	BARNS	INDUSTRIAL/WAREHOUSE
861	RESIDENTIAL BARN	FIELDWORK
870	PREFAB WAREHOUSE	INDUSTRIAL/WAREHOUSE
880	TECHNICAL MANUF	INDUSTRIAL/WAREHOUSE
900	SCHOOL	INSTITUTIONAL
901	COLLEGES / UNIV	INSTITUTIONAL
910	RELIGIOUS	INSTITUTIONAL
912	LIBRARY	INSTITUTIONAL
920	EDUCATION/RELIG	INSTITUTIONAL
930	GOVERNMENTAL	INSTITUTIONAL
950	POLICE/FIRE STN	INSTITUTIONAL
960	CORRECTIONAL	INSTITUTIONAL
970	CULTURAL FACILITY	INSTITUTIONAL
MHPK	MOBILE HOME PARK	SINGLE FAMILY

Appendix D

DEPARTMENT OF REVENUE PROPERTY USE CODES & DESCRIPTIONS

DOR	DOR DESCRIPTION
0000	VACANT
0010	VACANT TOWNHOUSE
0030	VACANT ZERO LOT LINE
0050	VACANT SFR CONDO
0100	SINGLE FAMILY
0101	SINGLE FAMILY-COMM ZONING
0104	SINGLE FAMILY-IND ZONING
0110	SINGLE FAMILY-COMM ZONING
0130	ZERO LOT LINE
0140	SINGLE FAMILY-IND ZONING
0150	SFR-C
0200	MOBILE HOME
0210	TANGIBLE MOBILE HOME
0300	MULTIFAMILY
0304	MULTIFAMILY CONDO CONVERSION
0305	MULTIFAMILY > 10 UNITS Income Restricted
0400	CONDOMINIUM
0410	TOWNHOUSE/VILLA
0420	TIMESHARE
0430	ZERO LOT LINE
0450	SFR-C
0460	CONDO COMMERCIAL
0469	COMMERCIAL CONDO
0500	MHT COOP
0510	COOPERATIVE
0600	RETIREMENT
0605	RETIREMENT Income Restricted
0620	LIFE CARE HX
0700	MISC RESIDENCE SFR
0800	MULTIFAMILY < 10 UNITS
0801	MULTIFAMILY < 10 UNITS-COMM ZONING
0804	MULTIFAMILY < 10 UNITS-IND ZONING
0810	MULTIFAMILY < 10 UNITS-COMM ZONING
0840	MULTIFAMILY < 10 UNITS-IND ZONING
0900	RESIDENTIAL COMMON AREA/ELEMENT
1000	VACANT COMMERCIAL
1100	STORES
1200	STORE/OFFICE/RESIDENTIAL
1300	DEPARTMENT STORE
1400	SUPERMARKET/DRUG STORE
1500	SHOPPING CENTER REGIONAL
1600	SHOPPING CENTER CMMITY
1700	OFFICE ONE STORY
1704	OFFICE 1 STORY CONDO
1800	OFFICE MULTISTORY
1900	PROF OFFICES
2000	AIRPORT/MARINA
2010	WORKING WATERFRONT
2100	RESTAURANT

DOR	DOR DESCRIPTION
2200	RESTAURANT, DRIVE IN
2300	FINANCIAL
2400	INSURANCE
2500	SERVICE SHOPS
2600	SERVICE STATION
2700	AUTO SALES
2800	PKG LT / MH PK
2900	WHOLESALE
3000	FLORIST
3100	DRV-IN THEATER
3200	THTR/AUD/CLBHS
3300	NIGHT CLUBS
3400	BOWLING ALLEY
3500	TOURIST ATTRAC
3600	CAMPS
3700	RACETRACK
3800	GOLF COURSE
3900	MOTEL
4000	VACANT INDUSTRIAL
4100	LIGHT MFG
4200	HEAVY MFG
4300	LUMBER YARD/MILL
4400	PACKING
4500	BOTTLER
4600	FOOD PROCESSING
4700	MIN PROCESSING
4800	WAREH/DIST TERM
4900	OPEN STORAGE
4960	CONDO - NON RESIDENTIAL
4969	COMMERCIAL CONDO
5000	IMPROVED ARG1
5100	CROP SOIL CLASS 1
5200	CROP SOIL CLASS 2
5300	CROP SOIL CLASS 3
5400	TIMBER SI 90+
5500	TIMBER SI 80-89
5600	TIMBER SI 70-79
5700	TIMBER SI 60-69
5800	TIMBER SI 50-59
5900	TIMBER NOT CLASSED
6000	GRGSOIL CLASS 1
6100	GRZGSOIL CLASS2
6200	GRZGSOIL CLASS3
6300	GRZGSOIL CLASS4
6400	GRZGSOIL CLASS5
6500	GRZGSOIL CLASS6
6600	ORCHARD GROVES
6700	POUL/BEES/FISH
6800	EQUESTRIAN

DOR	DOR DESCRIPTION
6900	ORN/MISC AGRI
7000	VACANT INSTIT
7100	RELIGIOUS10
7200	PRV SCHL/COLL
7300	PRV HOSPITAL
7400	NURSING HOME
7500	ORPHNG/NON-PROF
7600	MORT/CEMETERY
7700	CLB/LDG/UN HALL
7800	SANI/ REST HOME
7900	CULTURAL
8000	DISTRICTS
8100	MILITARY
8200	FOREST/PK/REC
8205	TRANSFER DEVELOPMENT RIGHTS
8300	PUB CTY SCHOOL
8400	COLLEGE
8500	HOSPITAL
8600	CITY INC NONMUNI
8700	STATE
8800	FEDERAL
8900	MUNICIPAL
9000	LEASEHOLD INT
9100	UTILITY
9200	MING/PETRO/GASLND
9300	SUBSURF RIGHTS
9400	R/W - BUFFER
9500	RIVER/LAKES
9600	SEWG/WASTE LAND
9700	OUTDR REC/PARK LAND
9800	CENTRALLY ASSESSED
9900	NON AG
9999	EXEMPT

City of Greenacres, Florida

Fire Assessment Memorandum

JUNE 2016

Presented by:

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Assessment Memorandum

INTRODUCTION

Government Services Group, Inc. (GSG) specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The City of Greenacres (City) has entered into a professional services agreement with GSG to provide specialized services in the development and implementation of a non-ad valorem assessment program to fund fire services within the incorporated area of the City (Fire Assessment Project).

The objective of the Fire Assessment Project was to develop and assist with implementation of an annual assessment program to fund the City's provision of fire services (Fire Assessment). The annual fire assessment will, subject to City Council approval, be collected using the property tax bill beginning in November 2016. This document is the Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The work effort, documented by this Assessment Memorandum, focused on the calculation of assessment rates and classifications required to fully fund the identified assessable costs to provide fire services within the City for Fiscal Year 2016-17. However, the City has the choice of funding all or only a portion of the assessable costs based on policy direction. In addition, the work effort recorded in this Assessment Memorandum required the identification of the full costs of assessable fire services (minus all revenues) and the allocation of those costs to properties that specially benefit from the provision of such fire services.

OBJECTIVES

The City retained GSG to develop an annual recurring special assessment program so that it is capable of funding all of the assessable costs associated with providing fire services. Commencing with Fiscal Year 2016-17, subject to City Council approval, the fire assessment will be collected using the property tax bill collection process provided in section 197.3632, Florida Statutes (Uniform Method). Because the fire assessment will be collected using the Uniform Method, the data available on the ad valorem tax roll has been used to develop the Fiscal Year 2016-17 assessment program and will be used in subsequent years' programs.

Accordingly, the challenge for the City is to develop a non-ad valorem assessment program which uses property information that is or will be on the ad valorem tax roll. To this end, GSG has been charged to fully cost the services to be provided by the City, develop a fair and reasonable apportionment methodology for such assessable costs, and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

The fire non-ad valorem assessments must meet the Florida case law requirements for a valid special assessment. These requirements are:

1. The service provided must confer a special benefit to the property being assessed; and

2. The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The work effort of this project required the evaluation of data obtained from the City, Palm Beach County, and the State Fire Marshal's database to develop a fire assessment program that focuses upon the proposed Fiscal Years 2016-17 through 2020-21 assessable cost calculations. The objectives of this initial effort were to:

- Determine the full costs of providing fire services within the City.
- Review such final cost determination with the City to determine which elements provide the requisite special benefit to the assessed properties.
- Determine the relative benefit anticipated to be derived by each property use category within the City from the delivery of fire services.
- Recommend the fair and reasonable apportionment of assessable costs among benefited parcels within each property use category.
- Calculate assessment rates and parcel classifications for Fiscal Year 2016-17 based on the proposed Fiscal Years 2016-17 through 2020-21 assessable cost calculations.
- Ensure that the recommended assessment rates and parcel classifications conform to the statutory requirements of the Uniform Method.

APPORTIONMENT METHODOLOGY

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data). The third and final data component is a comprehensive analysis of all property use categories within the City to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire services by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the City to the State Fire Marshal's office.

Service Description

The Fire Department provides standard fire suppression, fire prevention, advanced life support (ALS) with transport, public education, fire inspection, plans review and disaster response.

The City has entered into an Interlocal Agreement for Fire Protection and Emergency Medical Services with the City of Atlantis. The City of Atlantis compensates the City for these services. The compensation fees are adjusted annually based on CPI.

The City and Palm Beach County have entered into a Mutual Assistance, Automatic Aid, and Dispatch Services Agreement. The County uses funding from the countywide ad valorem tax revenues to pay for the countywide common fire-rescue dispatch services. Mutual aid services are provided upon request. There is no compensation for these services as they are intended to be mutual in nature.

The City of Greenacres Fire Department facilities inventory is comprised of two fire rescue stations. Table 1 identifies the Fire Department's building/facility inventory, as well as the corresponding physical address for the facility.

Table 1
Fire Department Building/Facility Inventory

Station	Address
Station 94	2995 South Jog Road
Station 95	5095 Haverhill Road

Source: City of Greenacres

Tables 2 through 5 outline the Fire Department's current service operations and service components. Table 2 outlines the Fire Department's organizational structure. Table 3 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum.

Table 4 lists the location and the fire flow/pumping capacity of the Fire Department's apparatus. This information is used to determine the square footage cap for non-residential properties.

Table 5 details the Fire Department's response protocol.

Table 2
City Greenacres Fire Rescue Organizational Chart

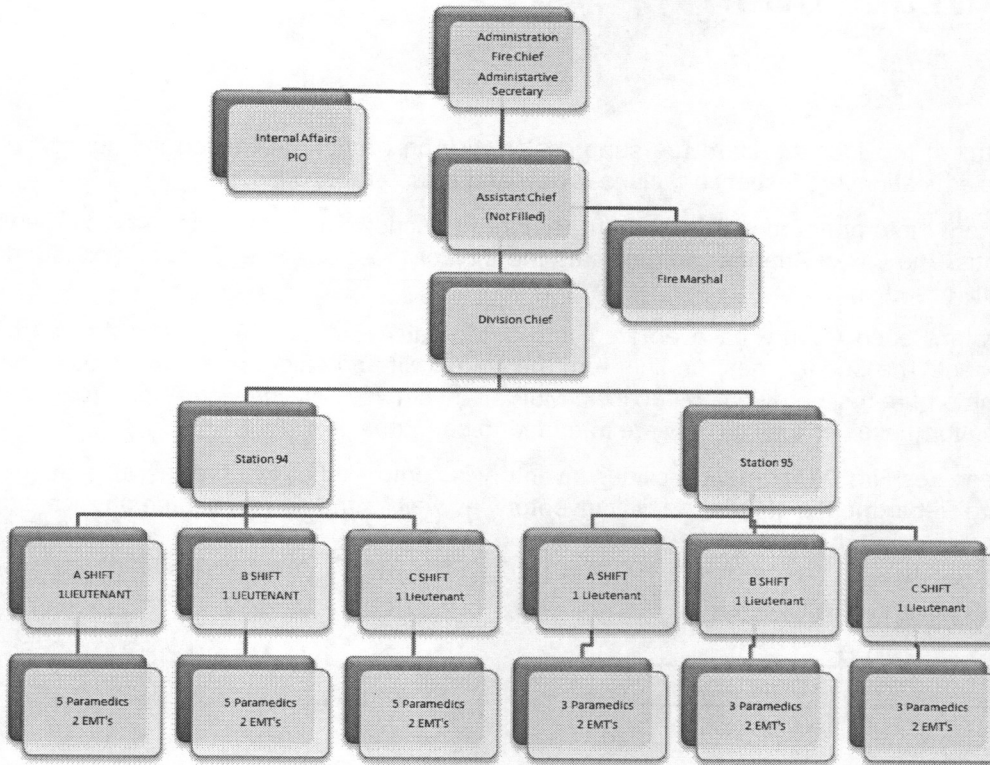


Table 3
Fire Department Apparatus Normal Staffing Requirements

Apparatus	Normal Staffing
Engine	3 Personnel
ALS Transport	2 Personnel
Ladder	3 Personnel

Source: City of Greenacres

Table 4
Fire Department Apparatus Fire Flow

Station	Apparatus	Fire Flow/GPM
Station 94	ALS Transport Vehicle	
	ALS Transport Vehicle	
	Pierce Engine	1500
	Ladder Truck	2000
	Pumper	1500
Station 95	ALS Transport	
	ALS Transport	
	Pierce Engine	1500
Total		6500

Source: City of Greenacres

The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 4, the pumping capacity of the Fire Department is 6,500 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving 135,500 square feet.¹

Table 5
Fire Department Minimum Response Protocol

GREENACRES DISPATCH PROTOCOLS		
CODE	TYPE	GAC
11R	RESIDENTIAL STRUCTURE FIRE	2E 3R DC94
	SECOND ALARM	----
	THIRD ALARM	----
	FOURTH ALARM	----
11C	COMMERCIAL STRUCTURE FIRE	2E 3R DC94
	SECOND ALARM	----
	THIRD ALARM	----
	FOURTH ALARM	----
11H	HIGH RISE STRUCTURE FIRE	1 Aerial or P&W, 1P&W 3R DC94
	SECOND ALARM	----
	THIRD ALARM	----
	FOURTH ALARM	----
11M	MISC STRUCTURE FIRE	1E 2R
12	SHED FIRE	2E 3R
13	VEHICLE/BOAT FIRE	1E 1R
	BOAT FIRE IN WATER	----
14	BRUSH FIRE	1E 1R
	SECOND ALARM	----
	THIRD ALARM	----
14D	BRUSH FIRE *DRY*	1E 1R
	SECOND ALARM	----
15	TRASH FIRE	1E 1R
16	EXPLOSION	2E 2R DC94
17	FLAMMABLE LIQUID FIRE	1E 1R DC94
18	COMMERCIAL GAS LEAK	1E
19	RESIDENTIAL GAS LEAK	1E 1R DC94

¹ Source: National Fire Protection Association, "NFPA 1 Fire Code, 2015, Chapter 18"

GREENACRES DISPATCH PROTOCOLS		
CODE	TYPE	GAC
41	FUEL LEAK	1E
42	BOMB SCARE	1E 1R DC94
44	POWERLINES DOWN	1E
44D	ELECTRICAL DANGER	1E
46	AIRCRAFT STANDBY	2E 2R
47	CHEMICAL EMERGENCY	1E 1R 1HMZ DC94
49	HAZARDOUS CONDITION	1E 1R 1HMZ DC94
54	CHILD LOCKED IN VEHICLE	1E 1R
55	POLICE ASSIST	1E 1R
56	ILLEGAL BURN	1E 1R
57	SWAT/ERT STAND-BY	1E 1R
58	WASHDOWN	1E
59	PUBLIC ASSIST	1R or 1E and 1R
60	*****MUTUAL AID*****	as requested
61	INVESTIGATION	1E 1R
69	EOD ASSIST	1E 1R DC94
76	FIRE ALARM	1E
77	CARBON MONOXIDE ALARM	1E 1R DC94
99	UNCLASSIFIED- NON EMERGENCY	----

Source: City of Greenacres

Assessable Costs Calculations

DEVELOPMENT OF FACTORS

FIRE RESCUE V. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property.

To address these concerns, GSG developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department’s budget was upheld by the Fourth District Court of Appeals in July 2010 in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

The proposed Fiscal Year 2016-17 fire rescue line item assessable cost calculations were allocated between fire rescue and emergency medical services as a result of the Florida Supreme Court’s opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) do not provide a special benefit to property. Accordingly, the City’s fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly between fire and EMS, direct allocations were made. For example, all costs associated with “Bunker Gear” and “Air Pack Replacement” were allocated entirely to fire and “Medical Supplies” was allocated entirely to EMS.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel across all shifts within a 24-hour period. On average, under normal staffing, the City has 6 non-EMS personnel and 6 EMS personnel, for a total of 12 combat personnel. This normal staffing yields a 50% percent non-EMS Administrative Factor.

The Administrative Factor was then adjusted to account for any expenses directly related to fire prevention. The number of fire prevention positions across all shifts within a 24-hour period is added to the total fire combat personnel for the same 24-hour period. The ratio of these total positions to the total number of combat positions across all shifts within a 24-hour period results in an adjustment to the Administrative Factor. The City’s adjusted Administrative Factor for non-EMS is 52.61%. This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated. For example, an adjusted Administrative Factor was applied to the personnel expenditures for salaries and benefits, and other line item expenditures such as “Uniform & Clothing,” “R&M Communication Equipment” and “R&M Office Equipment” to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (i.e. fire) calls and EMS calls, and this ratio, which is based on the Fire Department's operations, was applied to certain budget line items such as "Atlantis Interlocal Agreement".

To develop the Operational Factor for the City, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the City over a one-year period (Fiscal Year 2014-15). The City fire rescue incident data was used to determine the demand for fire rescue services.

The State Fire Marshal's office uses the Florida Fire Incident Reporting System (FFIRS). This system is a tool for fire departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

The ratio between non-EMS (i.e. fire) calls and EMS calls is then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be administratively allocated. For the one-year of calls used in the analysis, the City reported 5,233 total fire rescue incident calls to FFIRS, of which 1,069 were non-EMS (i.e. fire) calls and 4,164 were EMS calls. This information results in a 20.43 percent non-EMS Operational Factor.

ASSESSABLE COST CALCULATIONS

The fire protection assessable cost calculations for Fiscal Years 2016-17 through 2019-20 are based on the following assumptions for the purpose of this Fire Protection Assessment Memorandum.

- The City provided the Amended fire department budget for Fiscal Year 2015-16 and the 5-year capital improvement plan.
- Unless more accurate information was available, to develop the five-year proforma assessable budget we used the following:
 - a 4% annual increase was applied across all personnel and most benefit expenses;
 - a 5% annual increase was applied to life and health and dental insurance;
 - a 1% annual increase was applied to worker's compensation and unemployment compensation expenses;
 - a 2% annual increase was applied to all operating expenses; and
 - capital expenditures were based on actual projected costs.
- Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year.
- The line item "Study & Implementation Costs" under "Miscellaneous Assessment Expenditures" is the reimbursement to the City for the cost of conducting the assessment study and annual maintenance of the assessment program. These costs are reimbursable through the assessment program.
- The line item "First Class Notice Costs" under "Miscellaneous Assessment Expenditures" is the reimbursement to the City for the cost of producing and mailing the statutorily required first class notices to all affected property owners. These costs are reimbursable through the assessment program.

- The line item “Statutory Discount” under “Miscellaneous Assessment Expenditures” reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.
- Pursuant to section 197.3632, Florida Statutes, the tax collector and property appraiser may enter into an agreements with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

The line item “Collection Costs (TC)” under “Miscellaneous Assessment Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statues, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector’s collection costs are estimated at 1% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector’s actual collection costs.

The line item “Collection Costs (PA)” under “Miscellaneous Assessment Expenditures” reflects reimbursement associated with the non-ad valorem assessments incurred by the Property Appraiser. Accordingly, the Property Appraiser’s costs are estimated at \$650 the first year and \$150 each year thereafter. The applied charge is estimated to be adequate to cover the Property Appraiser’s actual costs.

Table 6 provides a calculation of the assessable costs for Fiscal Year 2015-16. The Fiscal Year 2015-16 Amended Budget was provided by the City and used as the original baseline.

Table 6
Fire Department Assessable Cost Calculations (FY 2015-16)

	FY 15-16 Amended Budget	FY 15-16 Assessable
Personnel Services		
Regular Salaries and Wages	3,322,760	1,748,104
Overtime	537,487	282,772
Special Pay	12,410	6,529
FICA Taxes	249,870	131,457
Total Personnel Services	\$4,122,527	\$2,168,861
Benefits		
Retirement Contributions	98,340	51,737
FLC Gen Retirement Contr	2,185	1,150
FLC Gen Retirement Match	1,093	575
FLC P/A FF Retirement Contr	446,253	234,774
Life & Health Ins. - Empl	405,479	213,323
Dependent Insurance	144,374	75,955
Worker's Compensation	156,124	82,137
Unemployment Compensation	4,647	2,445
Total Benefits	\$1,258,495	\$662,094
Operating Expenses		
Other Professional Svc	22,000	0
R&M Office Equipment	1,380	726
R&M Communication Equip	2,100	1,105
R&M Other Equipment	31,457	27,840
Vehicle Maintenance & Op Costs	111,402	46,188
Other Contractual Services	1,700	0

	FY 15-16 Amended Budget	FY 15-16 Assessable
Ed Train Sem & Assc Exp.	22,027	11,588
Telephone	3,210	1,689
Rental & Leases	2,369	2,369
Printing & Binding	1,150	605
Other Promo Activities	1,105	1,105
Misc. Expenses	1,850	0
Computer Software & Prog.	1,450	763
Office Supplies	5,500	2,894
Copy Paper/Prntr Supplies	1,650	868
Commemoratives	500	263
Custodial, Lab & Chem Sup	2,000	1,052
Small Tools & Minor Equip	12,525	12,325
Medical Supplies	57,500	0
Uniforms & Clothing	29,480	15,509
Books, Subsc, Prof Supplies	1,300	684
Membership Dues	525	276
Office Furniture	2,400	1,263
Comp Hardware/Software	1,500	789
Total Other Contractual Services	\$318,080	\$129,901
Total Personnel & Operating	\$5,699,102	\$2,960,857
Capital Expenditures		
Bunker Gear	48,000	48,000
Total Capital Expenditures	\$48,000	\$48,000
Revenues		
Firefighter Supplemental	8,440	8,440
Atlantis Interlocal Agreement	804,278	164,314
Atlantic Annual Fire Insp	2,500	2,500
GAC Annual Fire Insp Fee	12,000	12,000
Fire Re-Inspection Fees	400	400
Atlantis Fire Plan Rev. Fee	3,000	3,000
GAC Fire Plan Rev. Fee	14,000	14,000
GAC - Ambulance Revenue	1,487,000	0
EMS W/O Uncollectible	-480,000	0
EMS W/O Contractual	-120,000	0
False Fire Alarms Rev	4,000	4,000
Total Revenues	\$1,735,618	\$208,654
Total Expenditures	\$5,747,102	\$3,008,857
Total Revenues	\$1,735,618	\$208,654
Net Expenditures	\$4,011,484	\$2,800,203

Table 7 shows the projection of the full cost of the Fire Assessment Program for Fiscal Years 2016-17 through 2020-21 as well as a five-year average assessable budget.

Table 7
Proforma Fire Protection Assessable Cost Calculations (FY 2016-17 through FY 2020-21)

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	5-Year Average
Personnel Services						
Regular Salaries and Wages	1,818,028	1,890,749	1,966,379	2,045,034	2,126,836	1,969,405
Overtime	294,083	305,846	318,080	330,803	344,035	318,569
Special Pay	6,790	7,062	7,344	7,638	7,943	7,355
FICA Taxes	136,715	142,183	147,871	153,786	159,937	148,098
Total Personnel Services	\$2,255,616	\$2,345,841	\$2,439,674	\$2,537,261	\$2,638,752	\$2,443,429
Benefits						
Retirement Contributions	53,806	55,958	58,197	60,525	62,946	58,286
FLC Gen Retirement Contr	1,196	1,243	1,293	1,345	1,399	1,295
FLC Gen Retirement Match	598	622	647	673	700	648
FLC P/A FF Retirement Contr	244,165	253,931	264,088	274,652	285,638	264,495
Life & Health Ins. - Empl	223,989	235,188	246,947	259,295	272,260	247,536
Dependent Insurance	79,753	83,741	87,928	92,324	96,940	88,137
Worker's Compensation	82,958	83,788	84,626	85,472	86,327	84,634
Unemployment Compensation	2,469	2,494	2,519	2,544	2,569	2,519
Total Benefits	\$688,933	\$716,965	\$746,245	\$776,829	\$808,778	\$747,550
Operating Expenses						
R&M Office Equipment	741	755	770	786	802	771
R&M Communication Equip	1,127	1,149	1,172	1,196	1,220	1,173
R&M Other Equipment	28,397	28,965	29,544	30,135	30,738	29,556
Vehicle Maintenance & Op Costs	47,112	48,054	49,015	49,995	50,995	49,034
Ed Train Sem & Assc Exp.	11,820	12,057	12,298	12,544	12,795	12,303
Telephone	1,723	1,757	1,792	1,828	1,865	1,793
Rental & Leases	2,416	2,465	2,514	2,564	2,616	2,515
Printing & Binding	617	629	642	655	668	642
Other Promo Activities	1,127	1,150	1,173	1,196	1,220	1,173
Computer Software & Prog.	778	794	810	826	842	810
Office Supplies	2,951	3,010	3,071	3,132	3,195	3,072
Copy Paper/Prntr Supplies	885	903	921	940	958	922
Commemoratives	268	274	279	285	290	279

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	5-Year Average
Custodial, Lab & Chem Sup	1,073	1,095	1,117	1,139	1,162	1,117
Small Tools & Minor Equip	12,572	12,823	13,079	13,341	13,608	13,085
Uniforms & Clothing	15,820	16,136	16,459	16,788	17,124	16,465
Books, Subsc, Prof Supplies	698	712	726	740	755	726
Membership Dues	282	287	293	299	305	293
Office Furniture	1,288	1,314	1,340	1,367	1,394	1,340
Comp Hardware/Software	805	821	837	854	871	838
Total Other Contractual Services	\$132,499	\$135,149	\$137,852	\$140,609	\$143,421	\$137,906
Total Personnel & Operating	\$3,077,048	\$3,197,955	\$3,323,771	\$3,454,699	\$3,590,950	\$3,328,885
Capital Expenditures						
Air Pack Replacement	212,770	0	66,000	0	0	55,754
Division Chief Vehicle	0	16,835	0	0	0	3,367
Pumper	0	0	442,800	0	0	88,560
Fire Marshall Vehicle	0	0	0	0	26,000	5,200
Fire Rescue Air Pack Fill Station	0	0	0	75,000	0	15,000
Total Capital Expenditures	\$212,770	\$16,835	\$508,800	\$75,000	\$26,000	\$167,881
Revenues						
Firefighter Supplemental	8,440	8,440	8,440	8,440	8,440	8,440
Atlantis Interlocal Agreement	170,887	177,722	184,831	192,224	199,913	185,115
Atlantic Annual Fire Insp	2,600	2,704	2,812	2,925	3,042	2,816
GAC Annual Fire Insp Fee	12,000	12,000	12,000	12,000	12,000	12,000
Fire Re-Inspection Fees	400	400	400	400	400	400
Atlantis Fire Plan Rev. Fee	3,000	3,000	3,000	3,000	3,000	3,000
GAC Fire Plan Rev. Fee	14,000	14,000	14,000	14,000	14,000	14,000
False Fire Alarms Rev	4,160	4,326	4,499	4,679	4,867	4,506
Total Revenues	\$215,487	\$222,592	\$229,983	\$237,668	\$245,661	\$230,278
Total Expenditures	\$3,289,818	\$3,214,790	\$3,832,571	\$3,529,699	\$3,616,950	\$3,496,766
Total Revenues	\$215,487	\$222,592	\$229,983	\$237,668	\$245,661	\$230,278
Net Expenditures	\$3,074,332	\$2,992,197	\$3,602,588	\$3,292,031	\$3,371,289	\$3,266,487
Miscellaneous Assessment Expenditures						

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	5-Year Average
Study & Implementation Costs	38,975	15,000	15,000	15,000	15,000	19,795
First Class Notice Costs (\$1.35 x 14,500)	19,575	100	100	100	100	3,995
Statutory Discount (@5%)	175,961	168,881	203,157	185,718	190,169	184,777
TC Collection Costs (@1%)	33,770	32,412	38,990	35,643	36,497	35,462
PA TRIM Costs	650	150	150	150	150	250
Total Miscellaneous Assessment Expenditures	\$268,932	\$216,543	\$257,397	\$236,611	\$241,916	\$244,279
Net Assessable Expenditures	\$3,343,263	\$3,208,740	\$3,859,985	\$3,528,641	\$3,613,205	\$3,510,767

Determination of Fire Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses by City fire rescue vehicles for a one-year period (Fiscal Year 2014-15).

The City uses the Florida Fire Incident Reporting System (FFIRS) to record its fire rescue incidents. The FFIRS is a tool for fire departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner.

Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. A data field in the FFIRS, "type of situation found," identifies the incident as an EMS or non-EMS type of call for each incident. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS calls.

Another data field in the FFIRS, "fixed property use," identifies the type of property that fire departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the Palm Beach County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the "fixed property use" as recorded on the fire rescue incident reports and the assigned category.

GSG analyzed one year of fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. Of the 5,233 fire rescue incidents, there were 4,164 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 4,164 EMS type incidents were not included in the analysis.

There are certain fire rescue incidents that could not be assigned to a specific property or parcel. These calls represent either non-specific type incidents, which are incidents that could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 1,069 remaining fire type incidents, 830 were calls to specific property uses. The remaining 239 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 239 incidents. Additionally, the level of services required to meet anticipated demand for fire protection services and the corresponding annual fire protection budget required to fund fire protection services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses.

Because of the urbanized character of the City, the suppression of fires on vacant property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Therefore, it is fair and reasonable not to apportion any of the assessed costs to vacant property, thus, incidents to vacant property were not included in the final analysis of the fire call database. The 18 calls to vacant property were removed.

Using the fixed property use codes, the remaining 812 fire type incidents corresponding to specific properties were assigned to the following property use categories: single family residential, multi-family residential, commercial, industrial/warehouse, and institutional. Incidents to government properties, religious buildings, nursing homes, institutional parcels and educational properties were aggregated into an "institutional" category.

Table 8 outlines the property use category assignment of fire type incidents based on the analysis conducted.

Table 8
Fire Calls by Category (Fiscal Year 2014-15)

Category	Number of Incidents	Percentage of Calls
Single Family Residential	222	27.34%
Multi-Family Residential	271	33.37%
Commercial	199	24.51%
Industrial/Warehouse	2	0.25%
Institutional	118	14.53%
Total	812	100%

Source: City of Greenacres Fire Department, (2015).

PROPERTY DATA

GSG obtained information from the ad valorem tax roll from the Palm Beach County Property Appraiser's office to develop the assessment roll.

Each property use within the assessable area on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Palm Beach County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a building improvement code based on a building's assigned use on a parcel of property. GSG conducted an analysis regarding building improvement types based on the assignment of use by the Palm Beach County Property Appraiser or verification obtained through field research. A list of building improvement codes used by the Palm Beach County Property Appraiser is provided as Appendix C.

Further analysis was conducted of the parcels based on the Florida Department of Revenue (DOR) four-digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property description is provided as Appendix D.

For parcels assigned to the Residential Property Use Category, GSG utilized the total number of dwelling units as determined from the building files on the ad valorem tax roll or through the use of field research.

For parcels within the Non-Residential Property Use Category, GSG utilized the amount of square footage of the non-residential structures as determined from the building files on the ad valorem tax roll or through the use of field research.

Computation of Fire Protection Assessment

This section of the memorandum includes the recommended parcel classifications and preliminary assessment rates as calculated within this Assessment Memorandum.

The fire assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2016-17 based on the five-year average assessable budget.

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire protection services, facilities, and programs provided by the City provide a special benefit to the assessed parcels.

- Fire protection services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire protection services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire protection services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property values within the assessable area.

APPORTIONMENT METHODOLOGY

The following section describes the recommended assessment apportionment methodology for fire protection services based on: (i) the fire assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and the availability of the data residing on the database; and (iii) the fire rescue incident data.

COST APPORTIONMENT

The Fiscal Year 2016-17 assessable costs calculation was apportioned among property use categories based upon the historical demand for fire protection services reflected by the fire incident data for a one-year period (Fiscal Year 2014-15). This apportionment is illustrated in Table 9.

**Table 9
Cost Apportionment**

Category	Number of Incidents	Percentage of Calls	Allocation of 5-Year Average Assessable Costs
Single Family Residential	222	27.34%	\$959,840
Multi-Family Residential	271	33.37%	\$1,171,697
Commercial	199	24.51%	\$860,397
Industrial/Warehouse	2	0.25%	\$8,647
Institutional	118	14.53%	\$510,185
Total	812	100%	\$3,510,767

PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 10.

**Table 10
Parcel Apportionment within Property Use Categories**

Category	Parcel Apportionment
Residential	
-Single Family	Dwelling Unit
-Multi-Family	
Non-Residential	
-Commercial	Square Footage (capped at 135,500)
-Industrial/Warehouse	
-Institutional	

Applying the foregoing parcel apportionment methodology, fire protection assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Category includes such properties as single-family, multi-family, and mobile home dwelling units.

- The size or the value of the residential parcel does not determine the scope of the required fire protection services. The potential demand for fire protection services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire protection services attributable to the residential property use category 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 demand for services.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire protection services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to residential property was divided by the number of dwelling units in the Residential Property Use Category to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire protection assessment amount for the parcel.

Table 11 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

Table 11
Parcel Apportionment Residential Property Use Category

Residential Property Use Categories	Number of Dwelling Units
Single Family	5,434
Multi-Family	10,607

Source: Palm Beach County Property Appraiser, (2016).

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Category includes commercial, industrial/warehouse, and institutional property uses. The capacity to handle fires and other emergencies in Non-Residential Property Use Category is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all apparatus in the Fire Department can pump to a first alarm, non-residential fire. As outlined by Table 4, the pumping capacity of the Fire Department is 6,500 gallons per minute. Accordingly, based on National Fire Protection Association fire fighting standards for fire-flow, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire involving 135,500 square feet.² Therefore, based upon the findings outlined herein, it is fair and reasonable to place a 135,500 square foot cap on square footage of non-residential structures.

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire protection services, fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the actual square footage of structures and improvements within benefited parcels.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire protection services, property in the Non-Residential Property Use Classification will be responsible for funding a percentage of assessable costs. The amount of the

² Source: National Fire Protection Association, "NFPA 1 Fire Code, 2015, Chapter 18"

assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential building square footage situated on the parcel.

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet in each category to obtain an assessment per square foot.

Table 12 illustrates the assignment of capped square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

Table 12
Parcel Apportionment Non-Residential Property Use Category

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	2,403,686
Total Industrial/Warehouse	244,944
Total Institutional	1,731,323

Source: Palm Beach County Property Appraiser, (2016).

MIXED USE PROPERTY CALCULATION AND CLASSIFICATION

For residential parcels that contain non-residential buildings, the non-residential improvements located on the parcel were treated according to their non-residential property use category and size to compute the parcel's non-residential fire services assessment. This assessment was then added to the parcel's residential fire services assessment.

For non-residential parcels that contain a residence, the actual number of dwelling units located on the parcel was multiplied by the per dwelling unit charge to compute the parcel's residential fire services assessment. This assessment was then added to the parcel's non-residential fire services assessment.

COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire protection assessment rates were computed for each specified property use category based on the assessable costs of providing fire protection services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories.

Table 13 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total assessable costs for Fiscal Year 2016-17 based on the five-year average assessable costs.

**Table 13
Preliminary Fire Protection Assessment Rates (100% of Assessable Costs)**

Residential Property Use Category	Rate Per Dwelling Unit
Single Family	\$177.00
Multi-Family	\$111.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.36
Industrial/Warehouse	\$0.04
Institutional	\$0.30

*Estimated Gross Revenue: \$3,510,769; Estimated Exempt Buy-down: \$500,813; Estimated Net Revenue: \$3,009,954.

Table 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 75 percent funding of the total assessable costs for Fiscal Year 2016-17 based on the five-year average assessable costs.

**Table 14
Preliminary Fire Protection Assessment Rates (75% of Assessable Costs)**

Residential Property Use Category	Rate Per Dwelling Unit
Single Family	\$133.00
Multi-Family	\$83.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.27
Industrial/Warehouse	\$0.03
Institutional	\$0.23

*Estimated Gross Revenue: \$2,633,075; Estimated Exempt Buy-down: \$383,857; Estimated Net Revenue: \$2,249,218.

Table 15 illustrates the preliminary assessment rates after application of the assessment methodology based on 56.5 percent funding of the total assessable costs for Fiscal Year 2016-17 based on the five-year average assessable costs.

**Table 15
Preliminary Fire Protection Assessment Rates (56.5% of Assessable Costs)**

Residential Property Use Category	Rate Per Dwelling Unit
Single Family	\$100.00
Multi-Family	\$63.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.21
Industrial/Warehouse	\$0.02
Institutional	\$0.17

*Estimated Gross Revenue: \$1,983,583; Estimated Exempt Buy-down: \$283,854; Estimated Net Revenue: \$1,699,729.

Table 16 illustrates the preliminary assessment rates after application of the assessment methodology based on 28 percent funding of the total assessable costs for Fiscal Year 2016-17 based on the five-year average assessable costs.

**Table 16
Preliminary Fire Protection Assessment Rates (28% of Assessable Costs)**

Residential Property Use Category	Rate Per Dwelling Unit
Single Family	\$50.00
Multi-Family	\$31.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.11
Industrial/Warehouse	\$0.01
Institutional	\$0.09

*Estimated Gross Revenue: \$983,015; Estimated Exempt Buy-down: \$150,251; Estimated Net Revenue: \$832,764.

EXEMPTIONS AND IMPACT OF EXEMPTIONS

Because the fire protection assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on State or Federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt landowners to other non-exempt landowners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, such as the general fund, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

Whether or not the City decides to fund exemptions for fire protection assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants or membership, as well as the public in general, that otherwise might be required to be provided by the City. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the City's funding of an exemption from the fire protection assessment.

In identifying an appropriate exemption scheme, the City should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as

well as institutional property owned by non-profit or governmental entities. However, if the City wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the City decides to charge governmental entities or fund exemptions on governmentally owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire protection services by the City. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and Federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a City's fire assessable cost calculations.

Accordingly, if the City chooses to exempt governmentally-owned property from the fire protection assessment and fund such costs from inter-local agreement with the affected government or from the City's general fund, it is important that the City take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire protection services to governmentally-owned properties.

Table 17 summarizes the estimated impact for Fiscal Years 2016-17 of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property, based on 100 percent of the assessable costs.

Table 17
Estimated Impact of Exemptions (FY 2016-17) (100% Funding)

Financial Classification	Amount
Estimated Assessable Costs	\$3,510,767
Estimated Buy-down for Governmental Tax-Exempt Properties	(\$437,160)
Estimated Buy-down for Institutional Tax-Exempt Properties	(\$63,653)
Estimated Revenue Generated	\$3,009,954

Outstanding Issues

Issue 1: Exemption Of Institutional, Tax-Exempt Parcels (Non-Governmental)

The aggregate cost for the fire services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels. With any exemption, care should be taken to craft and ensure a non-discriminatory exemption class based upon valid public purpose concepts.

Issue 2: Exemption Of Governmental Parcels

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

Issue 3: Collection of Assessments from Governmental Property

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must be examined to determine whether the governmental unit has the authority to pay a charge or assessment for fire services provided by the City. From a collection standpoint, each governmental unit should be sent a separate bill and no attempt should be made to collect the special assessment using the Uniform Method.

Issue 4: Apportionment Methodology

The apportionment methodology is based on the level of services and resources currently being provided by the City. Any changes in the level of services or resources within the City could affect the apportionment methodology and should be analyzed prior to imposition of future fire assessments.

Issue 5: Administrative Factor Calculation

The administrative factor calculation was based on information provided by the City for normal staffing levels. Any changes to the staffing levels could result in a revised

administrative factor which could increase or lower the amount of assessable costs to be collected.

Issue 6: Non-Specific Calls

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.

Issue 7: Verification of Real Property Assessment Roll Data.

Data utilized to assign property use categories and the number of billing units per category is based upon information maintained on the real property assessment roll maintained by the Palm Beach County Property Appraiser for the levy of ad valorem taxes. A successful assessment program collected under the Uniform Method must use the information maintained by the property appraiser on the ad valorem tax roll. However, property appraisers are charged only with the responsibility of determining the value of all property within each County and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property. In contrast, assessment programs focus on property use, size of improvements and other characteristics. A majority of the information used for the development of the assessment rates was provided in the ad valorem tax roll. However, further verification of the data for some parcels of property was conducted.

Issue 8: Hardship Assistance Program

The City has the option of creating a Hardship Assistance Program to assist residential property owners with homesteaded property, who meet the eligibility criteria, with the financial burden created by the imposition of the Fire Assessment. The eligibility criteria are typically based upon Federal Government Poverty Level Guidelines established by the United States Department of Health and Human Services, as adjusted for family size, but may also be based upon criteria from an existing hardship assistance program. Eligibility for hardship assistance would be determined by City staff.

Issue 9: Mobile Home Park Vacancy Credit

As a consequence of the transient use and potential extraordinary vacancies within mobile home parks as compared to other residential property and the lack of demand for fire services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for mobile home park properties. Vacant mobile home spaces within a mobile home park will be charged; however, these properties will be eligible for an extraordinary vacancy adjustment for vacant mobile home spaces.

Implementation

TAX BILL FISCAL YEAR 2016-17 AND THEREAFTER

The following section describes all of the steps required to implement and collect the Fire Assessment on the ad valorem tax bill for Fiscal Year 2016-17 and thereafter. Following this section is a critical events schedule identifying specific dates for all significant remaining events for the City to comply with those expected to be prescribed by the City's proposed home rule ordinance authorizing the imposition of the annual Fire Assessments.

To use the tax bill collection process, a local government must follow the strict procedures provided in section 197.3632, Florida Statutes (Uniform Method). A local government must initiate the process almost a year before it intends to begin using the Uniform Method to collect the assessments. The process begins with the passage of a resolution of intent prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The adoption of a resolution of intent does not obligate the local government to use the method or to impose a special assessment, but it is a prerequisite to using the Uniform Method. The City adopted a resolution of intent in November 2015.

Under section 197.3632, Florida Statutes, property appraisers must annually provide certain information to local governments by June 1 to assist the local government in the preparation of special assessment rolls to be collected under the Uniform Method.

Assuming the City decides to proceed, a home rule ordinance will need to be adopted that outlines the procedural steps and notifications required to impose a recurring annual fire assessment using the tax bill collection method.

Pursuant to the Home Rule Ordinance, an initial assessment resolution to be adopted by the City will be required. Such initial assessment resolution should, among other things, briefly describe the Fire Assessment Program, the method of apportionment, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll.

Upon adoption of the initial assessment resolution, the City will have made the tentative decision to move forward with the imposition of special assessments to fund the fire assessable cost calculations. After adopting the necessary implementing documentation, the local government must develop a computerized, non-ad valorem assessment roll that contains the basis and rate of the assessment and electronically applies it to each building subject to the assessment. The non-ad valorem assessment roll must utilize the parcel identification number and property use code classifications maintained by the property appraiser and be compatible with the ad valorem tax roll.

Statutory requirements to use the tax bill collection method provide that a service assessment roll must be adopted at a public hearing between January 1 and September 15 so the tax collector can merge it with the ad valorem tax roll and mail a single bill for the combined collection of assessments and ad valorem taxes. At least 20 days prior to the public hearing, a local government must publish notice of the hearing in a newspaper of general circulation within the government's boundaries and by individual first class United States mail to the owners of property subject to the assessment. The mailed notice can either be a separate notice or the City may have the option to use the Truth-In-Millage (TRIM) notice to notify property owners of their respective fire assessment amount. The use of TRIM is dependent upon the agreement of the property appraiser.

At the public hearing, the City will adopt a final assessment resolution, which, among other things, will confirm the initial assessment resolution, articulate the rate of assessments, approve the assessment roll, and direct and authorize the method of collection.

Once the final assessment resolution is adopted and the roll certified by September 15th to the Polk County Tax Collector to be collected along with ad valorem taxes, any minor modifications, corrections or errors must be made in accordance with the procedure applicable to the correction of errors on the tax roll, upon written direction from the City to the Polk County Tax Collector.

Collection of the special assessments and ad valorem taxes begins in November. Failure to pay the assessments and taxes results in the issuance of a tax certificate and may result in the sale of a tax deed.

IMPLEMENTATION SCHEDULE

Outlined in Table 18 is a critical events schedule identifying specific dates for all significant remaining events for the City to implement the fire assessment program and collect the assessments using a tax bill collection method for Fiscal Year 2016-17.

Table 18
Critical Events Schedule

First Reading of Ordinance	June 20, 2016
Advertise Public Hearing on Ordinance (10 days prior)	July 7, 2016
City adopts Ordinance	July 18, 2016
City adopts Initial Assessment Resolution	July 18, 2016
City advertises Public Hearing to adopt Final Assessment Resolution	By July 25, 2016
City mails Notices to Affected Property Owners	By July 25, 2016
Public Hearing to adopt Final Assessment Resolution	August 15, 2016
Certify Fire Assessment Roll to Tax Collector	By September 15, 2016
Tax Bills Mailed	November 2016