

**PROPOSED**

RESOLUTION NO.

1  
2 A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD  
3 COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES  
4 WITHIN THE MUNICIPAL SERVICE TAXING UNIT SUBUNIT FOR FIRE RESCUE  
5 SERVICES; DESCRIBING THE METHOD OF APPORTIONING FIRE RESCUE  
6 ASSESSED COSTS AND THE COMPUTATION OF THE FIRE RESCUE ASSESSMENT  
7 AGAINST THE ASSESSED PROPERTY LOCATED WITHIN THE MUNICIPAL  
8 SERVICE TAXING SUBUNIT FOR FIRE RESCUE SERVICES; ESTABLISHING THE  
9 ESTIMATED FIRE RESCUE ASSESSMENT RATE FOR THE UPCOMING FISCAL  
10 YEAR; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING  
11 A PUBLIC HEARING TO BE HELD AT 5:01 P.M. ON SEPTEMBER 7, 2023, AT THE  
12 BROWARD COUNTY GOVERNMENTAL CENTER EAST; AND PROVIDING FOR  
13 SEVERABILITY AND AN EFFECTIVE DATE.

14  
15 WHEREAS, the Board of County Commissioners of Broward County, Florida  
16 ("Board"), as the governing body of the Municipal Service Taxing Unit subunit for  
17 Fire Rescue Services ("MSTU"), desires to levy special assessments for the provision of  
18 Fire Rescue Services within the MSTU in accordance with Ordinance No. 2000-23; and

19 WHEREAS, the Board has provided for the uniform method for collecting  
20 non-ad valorem special assessments for the cost of providing Fire Rescue Services within  
21 the MSTU as authorized by Section 197.3632, Florida Statutes, NOW, THEREFORE,

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

24 Section 1. Purpose and Definitions.

25 This Resolution constitutes the Preliminary Rate Resolution as required by  
26 Ordinance No. 2000-23 (the "Ordinance"). All capitalized words and terms not otherwise  
27 defined herein shall have the meanings set forth in the Ordinance. As used in this  
28 Preliminary Rate Resolution, the following terms shall have the following meanings:

29 **"Assessed Property"** means all parcels of land included on the Assessment Roll  
30 that receive a special benefit from the delivery of Fire Rescue Services identified in the  
31 Preliminary Rate Resolution.

32 **"Building Area"** means the adjusted area of a building expressed in square feet  
33 and reflected on the Tax Roll or, in the event such information is not reflected or  
34 determined not to be accurately reflected on the Tax Roll, that area as determined by the  
35 MSTU.

36 **"Code Descriptions"** means the code descriptions listed in the Improvement  
37 Codes.

38 **"Commercial Property"** means those Tax Parcels with a Code Description that  
39 is designated as "Commercial/Office."

40 **"Cost Apportionment"** means the apportionment of the Fire Rescue Assessed  
41 Costs among all Property Use Categories according to the Demand Percentages  
42 established pursuant to the apportionment methodology described in Section 6 of this  
43 Preliminary Rate Resolution.

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

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

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

55           **“Estimated Fire Rescue Assessment Rate Schedule”** means the rate schedule  
56 attached hereto as Appendix B and incorporated herein by reference, specifying the  
57 estimated Fire Rescue Assessments established in Section 7 of this  
58 Preliminary Rate Resolution.

59           **“Exempt Institutional Property”** means Institutional Property that is wholly  
60 exempt from ad valorem taxation under Florida law.

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

64           **“Governmental Property”** means those Tax Parcels with a Code Description that  
65 is designated as “Governmental.”

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

69           **“Incident Report”** means an individual report filed as a result of a request for Fire  
70 Rescue Services.

71           **“Industrial/Warehouse Property”** means those Tax Parcels with a Code  
72 Description that is designated as “Industrial/Warehouse.”

73           **“Institutional Property”** means those Tax Parcels with a Code Description that  
74 is designated as “Institutional.”

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

78           **“Nonresidential Property”** means Commercial Property, Industrial/Warehouse  
79 Property, and Institutional Property.

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

82           **“Parcel Apportionment”** means the further apportionment of the Fire Rescue  
83 Assessed Cost allocated to each Property Use Category by the Cost Apportionment  
84 among the Tax Parcels under the methodology established in Section 6 of this Preliminary  
85 Rate Resolution.

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

88           **“Residential Property”** means Single Family Property Dwelling Units and  
89 Multifamily Property Dwelling Units.

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

93           Section 2.   Provision and Funding of Fire Rescue Services.

94           (a) Upon the imposition of Fire Rescue Assessments against  
95 Assessed Property located within the MSTU, the County shall provide Fire Rescue  
96 Services to such Assessed Property. A portion of the cost to provide such Fire Rescue  
97 Services shall be funded from the proceeds of the Fire Rescue Assessments. The  
98 remaining cost required to provide Fire Rescue Services shall be funded by service  
99 charges and other legally available revenue other than Fire Rescue Assessment  
100 proceeds.

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

105           Section 3.   Imposition and Computation of Fire Rescue Assessments.

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

110 Section 4. Legislative Determinations of Special Benefit and Fair  
111 Apportionment.

112 It is hereby ascertained and declared that the Fire Rescue Services funded by the  
113 Fire Rescue Assessed Costs provide a special benefit to the Assessed Property based  
114 upon the following legislative determinations:

115 **GENERAL**

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

120 (b) It is fair and reasonable to use the Improvement Codes and the DOR Codes  
121 for the Cost Apportionment and the Parcel Apportionment because the Tax Roll database  
122 employing the use of such property use codes is the most comprehensive, accurate, and  
123 reliable information readily available to determine the property use and Building Area for  
124 improved property within the MSTU, and the Tax Roll database within such property use  
125 codes is maintained by the property appraiser and is thus consistent with parcel  
126 designations on the Tax Roll whose compatibility permits the development of an  
127 Assessment Roll in conformity with the requirement of Section 197.3632, Florida Statutes.

128 (c) The data available in the Improvement Codes is more useful and accurate  
129 to determine Building Area than the data maintained in the DOR Codes because the data  
130 maintained in the Improvement Codes reveals the existence of a building with a different  
131 use than the use described in the DOR Codes, and the Improvement Codes represent

132 records maintained by the property appraiser that have the most information relative to  
133 Building Area regardless of property use.

### 134 **COST APPORTIONMENT**

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

138 (e) The Incident Reports are the most reliable data available to determine the  
139 potential demand for Fire Rescue Services from property use and to determine the benefit  
140 to property use resulting from the availability of Fire Rescue Services to protect and serve  
141 the Assessed Property. There are sufficient Incident Reports documenting the historical  
142 demand for Fire Rescue Services from Assessed Property within the Property Use  
143 Categories. The Demand Percentage determined for each Property Use Category by an  
144 examination of Incidents Reports is consistent with the experience of the County.  
145 Therefore, the use of Demand Percentages determined by an examination of Incident  
146 Reports is a fair and reasonable method to apportion the Fire Rescue Assessed Costs  
147 among the Property Use Categories.

148 (f) The costs associated with the provisions of Fire Rescue Services for  
149 Governmental Property and Exempt Institutional Property will not be reallocated to other  
150 Property Use Categories, but will be paid by other legally available County funds other  
151 than Fire Rescue Assessment proceeds. It is hereby determined to be a public purpose  
152 to pay for the cost of Fire Rescue Services for Governmental Property, since it would  
153 further the public purpose of such Governmental Property. It is hereby determined that  
154 Exempt Institutional Property provides facilities and uses to the ownership, occupants,

155 and membership as well as to the public in general that otherwise might be required to  
156 be provided by the County, and such use serves a legitimate public purpose and provides  
157 a public benefit. Therefore, it is fair and reasonable not to impose Fire Rescue  
158 Assessments upon such parcels of Exempt Institutional Property.

### 159 **RESIDENTIAL PARCEL APPORTIONMENT**

160 (g) The size or value of Residential Property does not determine the scope of  
161 the required Fire Rescue Services. The potential demand for Fire Rescue Services is  
162 driven by the existence of a Dwelling Unit and the anticipated average occupant  
163 population.

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

### 168 **NONRESIDENTIAL PARCEL APPORTIONMENT**

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

#### 174 Section 5. Cost Apportionment Methodology.

175 (a) Based upon correlation of the Property Use Category and the  
176 Code Descriptions in the Improvement Codes, the number of Incident Reports filed within  
177 a sampling period for Property Use Categories was determined for each Property Use



178 Category. A Demand Percentage was then determined for each Property Use Category  
179 by calculating the percentage that Incident Reports allocated to each Property Use  
180 Category bear to the total number of Incident Reports documented for all Property Use  
181 Categories within the sampling period.

182 (b) The Demand Percentages for each Property Use Category were then  
183 applied to the Fire Rescue Assessed Costs allocated to each individual Property Use  
184 Category.

185 Section 6. Parcel Apportionment Methodology.

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

192 (b) It is hereby acknowledged that the Parcel Apportionment methodology  
193 described and determined in Appendix C is to be applied in the calculation of the  
194 Estimated Fire Rescue Assessment Rates established in Section 7 of this  
195 Preliminary Rate Resolution.

196 Section 7. Determination of Fire Rescue Assessed Costs; Establishment of  
197 Initial Fire Rescue Assessments.

198 (a) The Fire Rescue Assessed Costs to be assessed and apportioned among  
199 benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for  
200 the Fiscal Year commencing October 1, 2023, is the amount determined in the Estimated

201 Fire Rescue Assessment Rate Schedule. The approval of the Estimated Fire Rescue  
202 Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution  
203 determines the amount of the Fire Rescue Assessed Costs. The remainder of such Fiscal  
204 Year budget for Fire Rescue Services shall be funded from other legally available County  
205 or MSTU revenue, other than Fire Rescue Assessment proceeds.

206 (b) The estimated Fire Rescue Assessments specified in the Estimated Fire  
207 Rescue Assessment Rate Schedule are hereby established to fund the specified Fire  
208 Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing  
209 October 1, 2023.

210 (c) The estimated Fire Rescue Assessments established in this  
211 Preliminary Rate Resolution shall be the estimated assessment rates applied by the  
212 County Administrator, or the County Administrator's designee, in the preparation of the  
213 Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2023, as  
214 provided in Section 8 of this Preliminary Rate Resolution.

215 Section 8. Assessment Roll.

216 (a) The County Administrator, or the County Administrator's designee, is  
217 hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for  
218 the Fiscal Year commencing October 1, 2023, in the manner provided in the Ordinance.  
219 The Assessment Roll shall include all Tax Parcels within the Property Use Categories.  
220 The County Administrator, or the County Administrator's designee, shall apportion, or  
221 cause to be apportioned, the estimated Fire Rescue Assessed Costs to be recovered  
222 through Fire Rescue Assessments in the manner set forth in this Preliminary Rate  
223 Resolution. A copy of this Preliminary Rate Resolution, documentation related to the

224 estimated amount of the Fire Rescue Assessed Costs to be recovered through the  
225 imposition of Fire Rescue Assessments, and the preliminary Assessment Roll shall be  
226 maintained on file in the County Records, Taxes and Treasury Division, and open to public  
227 inspection. The foregoing shall not be construed to require that the preliminary  
228 Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each  
229 parcel of property can be determined by the use of a computer terminal available to the  
230 public.

231 (b) It is hereby ascertained, determined, and declared that the method of  
232 determining the Fire Rescue Assessments for Fire Rescue Services as set forth in this  
233 Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire  
234 Rescue Assessed Costs among parcels of Assessed Property located within the MSTU.

235 Section 9. Authorization of Public Hearing.

236 The Board hereby authorizes a public hearing to be held at 5:01 p.m. on  
237 September 7, 2023, at the Broward County Governmental Center East, 115 South  
238 Andrews Avenue, Fort Lauderdale, Florida 33301, at which time the Board, as the  
239 governing body of the MSTU, will receive and consider any comments on the Fire Rescue  
240 Assessments from the public and affected property owners, and consider imposing Fire  
241 Rescue Assessments and collecting such assessments on the same bill as ad valorem  
242 taxes.

243 Section 10. Notice by Publication.

244 The County Administrator is directed to publish a notice of the public hearing  
245 authorized by Section 9 hereof in the manner and time provided in Section 197.3632,  
246 Florida Statutes. The notice shall be published no later than August 17, 2023.

247 Section 11. Notice by Mail.

248 The County Administrator is also directed to use the Notice of Proposed Property  
249 Taxes (TRIM notice) as the first-class mail notice to be provided to the owners of each  
250 parcel of Assessed Property as required by Section 197.3632, Florida Statutes. Such  
251 notices shall be mailed no later than August 17, 2023.

252 Section 12. Application of Assessment Proceeds.

253 Proceeds derived by the MSTU from the Fire Rescue Assessments will be utilized  
254 for the provision of Fire Rescue Services within the MSTU. In the event that there is any  
255 fund balance remaining at the end of the Fiscal Year, such balance shall be carried  
256 forward and used only to fund Fire Rescue Services in the MSTU.

257 Section 13. Severability.

258 If any portion of this Resolution is determined by any court to be invalid, the invalid  
259 portion will be stricken, and such striking will not affect the validity of the remainder of this  
260 Resolution. If any court determines that this Resolution, in whole or in part, cannot be  
261 legally applied to any individual, group, entity, property, or circumstance, such



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

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

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



**FY 2024 PROPOSED FIRE RESCUE ASSESSMENT RATE SCHEDULE**

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

**PARCEL APPORTIONMENT METHODOLOGY**

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

**Residential Property Use Category**

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

- I. Multiply the Demand Percentage (see Section 6 of the Resolution) attributable to the Residential Property Use Category by the Fire Rescue Assessed Costs (see Section 7 of the Resolution).
- II. Divide the product of each calculation above (I.) by the total number of Dwelling Units within the Residential Property Use Category. The resulting quotient is the rate per Dwelling Unit.
- III. Multiply the rate per Dwelling Unit by the number of Dwelling Units within each Tax Parcel.

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

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

- I. Multiply the Demand Percentage (see Section 6 of the Resolution) attributable to each Nonresidential Property Use Category by the Fire Rescue Assessed Costs (see Section 7 of the Resolution) for that Property Use Category. These calculations result in the Cost Apportionment attributable to each Nonresidential Property Use Category.
- II. Divide the product of each calculation above (I.) by the total amount of square footage for each Nonresidential Property Use Category. The resulting quotients are the rates per square foot.
- III. Multiply the rate per square foot for the appropriate Nonresidential Property Use Category by the square footage for each tax parcel. The result of these calculations is the Fire Rescue Assessment to be paid by each Tax Parcel.

### **Vacant Land Categories**

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

- I. Multiply the Demand Percentage (see Section 6 of the Resolution) attributable to each Vacant Land Category by the Fire Rescue Assessed Costs (see Section 7 of the Resolution).
- II. Divide the product of each calculation in above (I.) by the total number of units (acres or vacant lots) within each Vacant Land Category. The resulting quotients are the rates per unit. Multiply each rate per unit by the number of units included within each Tax Parcel.

### **Mixed Use Property**

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