

PROPOSED

RESOLUTION NO.

1 A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD
2 COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES
3 WITHIN THE MUNICIPAL SERVICE TAXING UNIT SUBUNIT FOR FIRE RESCUE
4 SERVICES; DESCRIBING THE METHOD OF APPORTIONING FIRE RESCUE
5 ASSESSED COSTS AND THE COMPUTATION OF THE FIRE RESCUE ASSESSMENT
6 AGAINST THE ASSESSED PROPERTY LOCATED WITHIN THE MUNICIPAL
7 SERVICE TAXING UNIT SUBUNIT FOR FIRE RESCUE SERVICES; ESTABLISHING
8 THE ESTIMATED FIRE RESCUE ASSESSMENT RATE FOR THE UPCOMING FISCAL
9 YEAR; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING
10 A PUBLIC HEARING TO BE HELD AT 5:01 P.M. ON SEPTEMBER 10, 2026, AT
11 BROWARD COUNTY GOVERNMENTAL CENTER EAST; AND PROVIDING FOR
12 SEVERABILITY AND AN EFFECTIVE DATE.

13

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

18 WHEREAS, the Board has authorized the use of the uniform method of collecting
19 non-ad valorem special assessments to fund the cost of providing Fire Rescue Services
20 within the MSTU, in accordance with Section 197.3632, Florida Statutes, NOW,
21 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 receiving 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 5 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 Broward County Property Appraiser to Tax Parcels
50 within the MSTU.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

116 **GENERAL**

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

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

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

133 records maintained by the Broward County Property Appraiser that contain the most
134 complete information relative to Building Area, regardless of property use.

135 **COST APPORTIONMENT**

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

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

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

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

160 **RESIDENTIAL PARCEL APPORTIONMENT**

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

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

169 **NONRESIDENTIAL PARCEL APPORTIONMENT**

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

175 Section 5. Cost Apportionment Methodology.

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

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

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

186 Section 6. Parcel Apportionment Methodology.

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

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

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

199 (a) The Fire Rescue Assessed Costs to be assessed and apportioned among
200 benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for
201 the Fiscal Year commencing October 1, 2026, are as set forth in the Estimated Fire

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

207 (b) The estimated Fire Rescue Assessments specified in the Estimated Fire
208 Rescue Assessment Rate Schedule are hereby established to fund the specified Fire
209 Rescue Assessed Costs determined to be assessed in the Fiscal Year commencing
210 October 1, 2026.

211 (c) The estimated Fire Rescue Assessments established in this
212 Preliminary Rate Resolution shall be the estimated assessment rates applied by the
213 County Administrator, or their written designee, in the preparation of the Preliminary
214 Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in
215 Section 8 of this Preliminary Rate Resolution.

216 Section 8. Assessment Roll.

217 (a) The County Administrator, or their written designee, is hereby directed to
218 prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year
219 commencing October 1, 2026, in the manner provided in the Ordinance. The Assessment
220 Roll shall include all Tax Parcels within the Property Use Categories. The County
221 Administrator, or their written designee, shall apportion, or cause to be apportioned, the
222 estimated Fire Rescue Assessed Costs to be recovered through Fire Rescue
223 Assessments in the manner set forth in this Preliminary Rate Resolution. A copy of this
224 Preliminary Rate Resolution, documentation related to the estimated amount of the Fire

225 Rescue Assessed Costs to be recovered through the imposition of Fire Rescue
226 Assessments, and the preliminary Assessment Roll shall be maintained on file in the
227 County Records, Taxes, and Treasury Division, and open to public inspection. Nothing
228 herein shall be construed to require that the preliminary Assessment Roll be in printed
229 form if the amount of the Fire Rescue Assessment for each parcel of property can be
230 determined by the use of a computer terminal available to the 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 10, 2026, at Broward County Governmental Center East, 115 South Andrews
238 Avenue, Fort Lauderdale, Florida 33301, at which time the Board, as the governing body
239 of the MSTU, will receive and consider any comments on the Fire Rescue Assessments
240 from the public and affected property owners, and consider imposing Fire Rescue
241 Assessments and collecting such assessments on the same bill as ad valorem taxes.

242 Section 10. Notice by Publication.

243 The County Administrator is directed to publish a notice of the public hearing
244 authorized by Section 9 hereof in the manner and time provided in Section 197.3632,
245 Florida Statutes. The notice shall be published no later than August 20, 2026.

246 Section 11. Notice by Mail.

247 The County Administrator is also directed to use the Notice of Proposed Property
248 Taxes (TRIM notice) as the first-class mail notice to be provided to the owners of each
249 parcel of Assessed Property as required by Section 197.3632, Florida Statutes. Such
250 notices shall be mailed no later than August 20, 2026.

251 Section 12. Application of Assessment Proceeds.

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

256 Section 13. Severability.

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

| IMPROVEMENT CODES | |
|--------------------------|---|
| PROP CODE | DESCRIPTION |
| 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 |

| IMPROVEMENT CODES | |
|--------------------------|--|
| PROP CODE | DESCRIPTION |
| 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 |

| IMPROVEMENT CODES | |
|--------------------------|---|
| PROP CODE | DESCRIPTION |
| 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 2027 PROPOSED FIRE RESCUE ASSESSMENT RATE SCHEDULE

| Property Category | | Proposed Assessment Rates |
|--------------------------|-------------|----------------------------------|
| 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.