
CITY OF POMPANO BEACH, FLORIDA

—

**AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION**

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ADOPTED JULY 25, 2023

TABLE OF CONTENTS

	<u>Page</u>
SECTION 1.	AUTHORITY. 1
SECTION 2.	PURPOSE AND DEFINITIONS..... 1
SECTION 3.	PROVISION AND FUNDING OF FIRE RESCUE SERVICES. 6
SECTION 4.	IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS..... 6
SECTION 5.	LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT..... 6
SECTION 6.	COST APPORTIONMENT METHODOLOGY..... 13
SECTION 7.	COST FACTOR CALCULATION 13
SECTION 8.	PARCEL APPORTIONMENT METHODOLOGY..... 14
SECTION 9.	DETERMINATION OF FIRE RESCUE ASSESSED COST; ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENTS. .. 17
SECTION 10.	ANNUAL ASSESSMENT ROLL..... 19
SECTION 11.	VACANCY ADJUSTMENT..... 19
SECTION 12.	AUTHORIZATION OF PUBLIC HEARING..... 21
SECTION 13.	NOTICE BY PUBLICATION..... 22
SECTION 14.	NOTICE BY MAIL..... 22
SECTION 15.	METHOD OF COLLECTION..... 22
SECTION 16.	APPLICATION OF ASSESSMENT PROCEEDS..... 22
SECTION 17.	CONFLICTS..... 22
SECTION 18.	SEVERABILITY..... 23
SECTION 19.	EFFECTIVE DATE..... 23
APPENDIX A:	TYPE OF SITUATION FOUND CODES A-1
APPENDIX B:	FIXED PROPERTY USE CODES.....B-1
APPENDIX C:	IMPROVEMENT CODESC-1
APPENDIX D:	FORM OF NOTICE TO BE PUBLISHED D-1

RESOLUTION NO. 2023-_____

**CITY OF POMPANO BEACH
Broward County, Florida**

A RESOLUTION OF THE CITY OF POMPANO BEACH, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF POMPANO BEACH, FLORIDA; DESCRIBING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COST AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF POMPANO BEACH; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Fire Rescue Assessment Ordinance (Ordinance No. 96-76, as amended by Ordinance No. 2000-67) (collectively the "Ordinance"), the City Charter of the City of Pompano Beach, Article VIII, Section 2 of the Florida Constitution, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Amended and Restated Initial Assessment Resolution as defined in the Ordinance and serves as the Preliminary Rate Resolution for the Fiscal Year commencing October 1, 2023. It initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Rescue Assessments for the Fiscal year beginning October 1, 2023.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Building Area" means the adjusted 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 by the City. For purposes of RV spaces within Mobile Home Park Property the Building Area shall be 191 square feet.

"Code Descriptions" mean the descriptions listed in the Fixed Property Use Codes, DOR Codes, and the Improvement Codes.

"Commercial Property" means collectively those Tax Parcels with a Code Description designated as "Commercial" in the Improvement Codes specified in Appendix C, and those Tax Parcels meeting the definition of Recreational Vehicle Park property.

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

"Cost Factor" means the factor that represents the City's varying costs in providing fire rescue services to the different Property Use Categories, as calculated in accordance with Section 7 hereof and expressed as the Typical Personnel Initial Response Cost Factor and the Average Call Duration Cost Factor.

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

demand for fire rescue services, the City's initial response staffing, associated resource allocation, and the average time-in-service, as reflected in Fire Rescue Incident Reports under the methodology described in Sections 6 and 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.

"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 are assigned as "EMS" in the "type of situation found codes" attached hereto as Appendix A.

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

"Estimated Fire Rescue Assessment Rate Schedule" means that rate schedule set forth in Section 9, specifying the Fire Rescue Assessed Cost and the estimated Fire Rescue Assessments.

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

"Fire Rescue Assessed Cost" means the Fire Rescue Assessed Cost as defined in the Ordinance, as qualified by the following:

- (1) In the event the City also imposes an impact fee upon new growth or development for fire rescue related capital improvements, the Fire Rescue Assessed Cost shall not include costs

attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees.

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

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

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

"Government Property" means property owned by the United States of America, a sovereign state or nation, the State of Florida, a county, or a special district, or any agencies of the aforementioned governmental entities, or property owned or controlled by a municipal corporation, or any agency thereof and used for governmental purposes, including affordable housing.

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

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS that documents a City fire rescue service response, the type of situation found, and the property response address.

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the Improvement Codes specified in Appendix C.

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

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

"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 in function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

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

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

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

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

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

"Tax Parcel" means a parcel of property located within the City to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.

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

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

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS. Unless exempted as provided herein, Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this Initial Assessment Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that expenditure of the Fire Rescue Assessed Cost provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled "Pompano Beach Fire Rescue

Assessment Memorandum, July 2023," prepared by Anser Advisory Group which is hereby incorporated herein by reference.

General

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

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

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

(D) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and

(2) the Tax Roll database within such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll, which compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

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

Cost Apportionment

(F) It is fair and reasonable and consistent with the decision from the Florida Supreme Court in the case of City of North Lauderdale v. SMM Properties, Inc., 825 So. 2d 343 (Fla. 2002), to exclude from the Fire Rescue Assessed Cost amounts determined to constitute the Emergency Medical Services Cost.

(G) Apportioning Fire Rescue Assessed Cost among classifications of property based upon historical demand for fire rescue services, but not Emergency Medical Services, is fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building use and is a reasonable proxy for the amount of fire flow, 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.

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

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

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

(K) The City's budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire rescue services provided to non-specific property uses.

(L) The City's initial response staffing, associated resource allocation, and the average time-in-service from the Fire Rescue Incident Reports varies among the Property Use Categories. Therefore, it is fair and reasonable to use a Cost Factor in calculating the weighted Demand Percentage because it reflects the varying costs that are associated with the City's response and service to different Property Use Categories.

Residential Parcel Apportionment

(M) The historical demand for fire rescue service availability for multi-family and single family Residential Property is substantially similar and any difference in the percentage of documented fire rescue calls to such specific property uses is statistically insignificant.

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

(O) Apportioning the Fire Rescue Assessed Cost for fire rescue services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and

unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

Non-Residential Parcel Apportionment

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

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

(R) According to the Florida Association of RV Parks and Campgrounds, the average size of a recreational vehicle is 191 square feet. Thus, it is fair and reasonable to treat each recreational vehicle space within Mobile Home Park property as a Building of Commercial Property and assign the square footage of 191 square feet to that recreational vehicle space.

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

Fire Rescue Assessment shall be imposed upon a building of Institutional Property whose building use is wholly exempt from ad valorem taxation under Florida law.

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

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

(V) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Park property as compared to other Residential Property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for an extraordinary vacancy adjustment procedure for Mobile Home Park Property.

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

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) The City examined the Code Descriptions related to the type of calls and physical location of each call and, using this data where available or field verification when needed, the City assigned fire rescue incidents to specific properties located within the City by correlating these Code Descriptions in the Fire Rescue Incident Reports to the Improvement Codes.

(B) Based upon such assignment of Fire Rescue Incident Reports to Property Use Categories, the number of Fire Rescue Incident Reports filed within a sampling period was determined for each Property Use Category.

(C) Cost Factors for personnel and call duration, as set out in Section 7 hereof, were then determined for each Property Use Category. A weighted Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period and then applying the Cost Factors to that Fire Rescue Incident Report allocation for each Property Use Category, using the following formula: $(\text{Actual Fire Rescue Incident Reports} \times \text{Typical Personnel Initial Response Cost Factor} \times 0.5) + (\text{Actual Fire Rescue Incident Reports} \times \text{Average Call Duration Cost Factor} \times 0.5)$.

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

SECTION 7. COST FACTOR CALCULATION. The Cost Factor for a fire rescue call to Residential Property and each category of Non-Residential Property was calculated in the following manner:

(A) Based upon the information recorded in the City's Fire Rescue Incident Reports and the City's response protocol the City calculated: (i) the average time out of service for vehicles and apparatus at each call to each Property Use Category and (ii) the typical initial number of personnel responding to each call for each Property Use Category.

(B) The resulting products described in Subsection (7)(A) were divided by the average time out of service or number of personnel, as applicable, for the Residential Property Use Category. The average time out of service or number of personnel, as applicable, for each category of Non-Residential Property is then divided by the Residential Property average time out of service or number of personnel, as applicable, to calculate the relative Typical Personnel Initial Response Cost Factor and Average Call Duration Cost Factor for those respective categories.

(C) These Cost Factors are then applied as set forth in Section 6 to arrive at the weighted Demand Percentage for each Property Use Category.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Rescue Assessed Cost allocated 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 directed that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 9 of this Initial Assessment Resolution.

(C) The Fire Rescue Assessed Cost allocated to each Property Use Category and to Mixed Use Property pursuant to the Cost Apportionment set forth in Section 6 above, shall be apportioned

among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

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

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

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

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

(c) Divide the product of subsection (C)(2)(a) above for each Non-Residential Property Use Category by the sum of the square footage determined in

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

(d) For each of the Non-Residential Property Use Categories, multiply the applicable square foot rate calculated in subsection (C)(2)(c) above by the number of square feet for each Building in the Non-Residential Property Use Categories. The resulting products for each Building is the amount of Fire Rescue Assessments to be imposed on each Building of Non-Residential Property.

(3) MIXED USE PROPERTY. The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category. For each Tax Parcel of Mobile Home Park Property, the Fire Rescue Assessment shall be computed as Mixed Use Property as follows:

(a) Multiply the applicable rate for Residential Property as determined in subsection (C)(1) above by the number of mobile home spaces within the Mobile Home Park Property, as reported to the Department of Health.

(b) Aggregate the amount of square footage for the recreational vehicle spaces within the Mobile Home Park Property, as reported to the Department of Health, at 191 square feet per space and then multiply the total square footage by the applicable rate for Commercial Property as determined in subsection (C)(2)(c) above.

(c) The resulting products from subsections (C)(3)(a) and (C)(3)(b) is the amount of the Fire Rescue Assessment to be imposed on each Tax Parcel of Mobile Home Park Property.

**SECTION 9. DETERMINATION OF FIRE RESCUE ASSESSED COST;
ESTABLISHMENT OF ANNUAL FIRE RESCUE ASSESSMENTS.**

(A) The Fire Rescue Assessed Cost to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2023, is \$32,577,529.00 (net after exemptions is \$30,355,533.00).

(B) The estimated Fire Rescue Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2023, are hereby established as follows for the purpose of this Initial Assessment Resolution:

FY 2023-24 Preliminary Fire Assessment Rates	
Categories	Rate Per Dwelling Unit
Residential	\$331
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.54
Industrial/Warehouse	\$0.08
Institutional	\$0.30

(C) The following exemptions shall apply to the Fire Rescue Assessment program:

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

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

(3) In accordance with Section 170.01(4), Florida Statutes, no Fire Rescue Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to

Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

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

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

(F) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2023. No portion of such Fire Rescue Assessed Cost are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Cost is attributable to the Emergency Medical Services Cost.

(G) The estimated Fire Rescue Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2023, as provided in Section 10 of this Initial Assessment Resolution.

SECTION 10. ANNUAL ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year beginning October 1, 2023, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Rescue Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in this Initial Assessment Resolution.

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

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

SECTION 11. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Mobile Home Park Property and the potential sustained lack of demand for fire rescue services for unoccupied spaces, each Owner of Mobile Home Park Property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Rescue Assessments imposed upon such property.

(B) Notwithstanding any language to the contrary herein, vacant spaces in Mobile Home Park Property shall not be considered Residential Property or Commercial Property, as applicable, and shall not be subject to the Fire Rescue Assessments.

(C) Vacant spaces shall be those determined by the City Manager based on evidence of a vacancy rate provided by the Owner on or before June 1 of each year. The vacancy rate shall be defined as the percentage of available spaces within Mobile Home Park Property that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated separately for the mobile home spaces and RV spaces within each Mobile Home Park Property as follows:

Exact Number of Permitted Mobile Home and/or RV Sites within the park (not including overflow areas)	_____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	_____E

Vacancy Rate _____F
Subtract E from 100% (Example: 100% – 34.2% = 65.8%)

The Owner shall certify by affidavit to the City, on a form provided by the City Manager, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Mobile Home Park Property, and (3) the vacancy rates for mobile home spaces and recreational vehicle spaces.

(D) The City Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Rescue Assessment imposed for the Fiscal Year beginning October 1, 2023 upon a parcel of Mobile Home Park Property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Rescue Assessment attributable to the entire parcel of Mobile Home Park property and reducing the assessment by an equivalent amount.

(E) Any shortfall in the expected Fire Rescue Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Rescue Assessments.

SECTION 12. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:15 p.m. on September 13, 2023, in the City Commission Chambers, 100 West Atlantic Boulevard, Pompano Beach, Florida, at which time the City Commission will receive and consider any comments on the Fire Rescue Assessments from the public and affected property owners and consider imposing Fire Rescue Assessments.

SECTION 13. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 12 hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 23, 2023, in substantially the form attached hereto as Appendix D.

SECTION 14. NOTICE BY MAIL. Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elects to combine the notice required by Section 2.05 of the Ordinance and this Resolution with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Rescue Assessments for the Fiscal Year beginning October 1, 2023. Such notices shall be mailed no later than August 23, 2023.

SECTION 15. METHOD OF COLLECTION. It is hereby declared that the Fire Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act as provided in Section 3.01 of the Ordinance for the Fiscal Year beginning October 1, 2023.

SECTION 16. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the City's Fire Rescue Assessments will be utilized for the provision of fire rescue services, facilities, and programs, as reflected by the Fire Rescue Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire rescue services, facilities, and programs.

SECTION 17. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 18. SEVERABILITY. If any clause, section, other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 19. EFFECTIVE DATE. This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this _____ day of _____, 2023.

REX HARDIN, MAYOR

ATTEST:

KERVIN ALFRED, CITY CLERK

APPENDIX A

TYPE OF SITUATION FOUND CODES

APPENDIX A

TYPE OF SITUATION FOUND CODES

Situation Found	Description	EMS Type Call
100	Fire, Other	N
111	Building Fire	N
112	Fires in structures other than in a building	N
113	Cooking fire, confined to a container	N
118	Trash or rubbish fire, contained	N
130	Mobile property (vehicle) fire, other	N
131	Passenger vehicle fire	N
132	Road freight or transport vehicle fire	N
134	Water vehicle fire	N
137	Camper or RV fire	N
138	Off Road vehicle or heavy equipment fire	N
140	Natural vegetation fire	N
142	Brush, or brush and grass mixture fire	N
143	Grass fire	N
150	Outside rubbish fire, other	N
151	Outside rubbish, trash or waste fire	N
152	Garbage dump or sanitary landfill fire	N
154	Dumpster or other outside trash receptacle fire	N
160	Special outside fire, other	N
162	Outside equipment fire	N
200	Overpressure rupture, explosion, overheat, other	N
220	Overpressure rupture from air or gas, other	N
240	Explosion (no fire), other	N
243	Fireworks explosion (no fire)	N
251	Excessive heat, scorch burns with no ignition	N
300	Rescue, EMS call, other	Y
311	Medical assist, assist EMS crew	Y
320	Allergic reaction	Y
321	EMS call, excluding vehicle accident with injury	Y
322	Vehicle accident with injuries	Y
323	Motor vehicle/pedestrian accident (MV Ped)	Y
324	Motor Vehicle Accident, No Injuries	N
331	Lock-in (if lock out, use 511)	N
341	Search for person on land	N
342	Search for person in water	N
350	Extrication, rescue, other	N
352	Extrication of victim(s) from vehicle	N
353	Removal of victim(s) from stalled elevator	N
354	Trench/below grade rescue	N
361	Swimming/recreational water areas rescue	N
364	Surf rescue	N

Situation Found	Description	EMS Type Call
365	Watercraft rescue	N
370	Electrical rescue	N
381	Rescue or EMS standby	Y
400	Hazardous condition, other	N
410	Flammable gas or liquid condition, other	N
411	Gasoline or other flammable liquid spill	N
412	Gas leak	N
413	Oil or other combustible liquid spill	N
420	Toxic condition, other	N
421	Chemical hazard (no spill or leak)	N
422	Chemical spill or leak	N
424	Carbon monoxide incident	N
440	Electrical wiring/equipment problem, other	N
441	Heat from short circuit (wiring), defective/worn	N
442	Overheated motor	N
444	Power line down	N
445	Arcing, shorted electrical equipment	N
460	Accident, potential accident, other	N
461	Building or structure weakened or collapsed	N
462	Aircraft standby	N
463	Vehicle accident, general cleanup	N
480	Attempted burning, illegal action, other	N
481	Attempt to burn	N
500	Service call, other	N
510	Person in distress, other	N
511	Lock-out	N
512	Ring or jewelry removal	N
520	Water problem, other	N
522	Water or steam leak	N
531	Smoke or odor removal	N
540	Animal problem, other	N
541	Animal problem	N
542	Animal rescue	N
550	Public service assistance, other	N
551	Assist police or other governmental agency	N
552	Police matter	N
553	Public service	N
554	Assist invalid	Y
555	Defective elevator	N
561	Unauthorized burning	N
600	Good intent call, other	N
611	Dispatched & canceled en route	N
621	Wrong location	N
622	No incident found upon arrival	N
631	Authorized controlled burning	N

Situation Found	Description	EMS Type Call
650	Steam, other gas mistaken for smoke, other	N
651	Smoke scare, odor of smoke	N
652	Steam, vapor, fog or dust thought to be smoke	N
653	Barbecue, tar kettle	N
661	EMS call, party transported by non-fire agency	Y
671	Hazmat release investigation w/no hazmat	N
672	Biological hazard investigation, none found	N
700	False alarm or false call, other	N
710	Malicious, mischievous false call, other	N
711	Municipal alarm system, malicious false alarm	N
714	Central station, malicious false alarm	N
715	Local alarm system, malicious false alarm	N
730	System malfunction	N
731	Sprinkler activation due to malfunction	N
732	Extinguishing system activation due to malfunction	N
733	Smoke detector activation due to malfunction	N
734	Heat detector activation due to malfunction	N
735	Alarm system sounded due to malfunction	N
736	CO detector activation due to malfunction	N
740	Unintentional transmission of alarm, other	N
741	Sprinkler activation, no fire - unintentional	N
742	Extinguishing system activation	N
743	Smoke detector activation, no fire - unintentional	N
744	Detector activation, no fire - unintentional	N
745	Alarm system sounded, no fire - unintentional	N
746	Carbon monoxide detector activation, no CO	N
812	Flood assessment	N
813	Wind storm, tornado/hurricane assessment	N
814	Lightning strike (no fire)	N
900	Special type of incident, other, Dumpster fire	N
911	Citizen complaint	N

APPENDIX B

FIXED PROPERTY USE CODES

APPENDIX B

FIXED PROPERTY USE CODES

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
114	ICE RINK	COMMERCIAL
115	ROLLER RINK	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
256	DAY CARE-IN RESIDENCE-UNLICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL

Fixed Property Use	Description	Category Assigned
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
332	HOSPICES	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
363	REFORMATORY, JUVENILE DETENTION CENTER	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	RESIDENTIAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY,HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE

Fixed Property Use	Description	Category Assigned
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	NON-SPECIFIC
808	SHED	NON-SPECIFIC
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
898	WHARF, PIER	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
936	VACANT LOT	VACANT LAND
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL LAND
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
972	AIRCRAFT RUNWAY	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

APPENDIX C
IMPROVEMENT CODES

APPENDIX C

IMPROVEMENT CODES

BUC	DESCRIPTION	CATEGORY
001	SINGLE FAMILY RESIDENCE	RESIDENTIAL
002	MISC. VALUES ON SEPARATE FOLIO (POOL, SLABS, UTILITY, GARAGE, FENCE, PAVING)	NOT USED
003	RESIDENTIAL ON FARM	RESIDENTIAL
004	CONDOMINIUMS	RESIDENTIAL
099	COMBINATION USES	NOT USED
100	APARTMENTS	RESIDENTIAL
101	APARTMENTS OR RES. (COMBINED WITH STORES, OFFICES)	RESIDENTIAL
102	GARAGE APTS., GUTEST HOUSE ON RESIDENCE, 2 RES. OR MORE	RESIDENTIAL
103	MOTELS	COMMERCIAL
104	HOTELS COMBINED WITH STORES, OFFICE, ETC.	COMMERCIAL
105	CO-OP APARTMENTS	RESIDENTIAL
106	TRAILER PARKS	MIXED USE
107	TRAILERS ON INDIVIDUALLY OWNED LAND	RESIDENTIAL
108	GROUP BUILDINGS (FARM LABOR QUARTERS, DAIRIES, ETC.)	RESIDENTIAL
109	MISC. VALUES ON SEPARATE FOLIO (POOL, CABANAS, REC. BLDG., TENNIS COURTS, ETC.)	NOT USED
110	HI-RISE 5 STORY+	RESIDENTIAL
111	DUPLEXES	RESIDENTIAL
112	CONDOMINIUMS	RESIDENTIAL
199	COMBINATION USES	RESIDENTIAL
200	ROW STORES - 2 OR MORE UNITS	COMMERCIAL
201	SHOPPING CENTERS REGIONAL	COMMERCIAL
202	DEPARTMENT STORES	COMMERCIAL
203	RESTAURANTS	COMMERCIAL
204	BARS	COMMERCIAL
205	SALES DISPLAY ROOMS	COMMERCIAL
206	SINGLE BLDG. (MISC. TYPES NOT INCLUDED IN OTHER CODES)	COMMERCIAL
207	FOOD STORES (CHAIN OR LARGE PRIVATE)	COMMERCIAL
208	LUMBER YARDS	COMMERCIAL
209	STORE + OFFICE (1-2 STORIES)	COMMERCIAL

BUC	DESCRIPTION	CATEGORY
211	SHOPPING CENTERS COMMUNITY	COMMERCIAL
212	SHOPPING CENTERS NEIGHBORHOOD	COMMERCIAL
213	RESTAURANTS FRANCHISE	COMMERCIAL
299	COMBINATION USES	COMMERCIAL
300	OFFICE BUILDING	COMMERCIAL
301	BANKS	COMMERCIAL
302	MEDICAL - DOCTOR OR DENTIST OFFICE OR SMALL HOSPITAL CLINIC	COMMERCIAL
303	VETERNIARIAN OFFICE OR SMALL ANIMAL HOSPITAL, CLINIC, KENNELS	COMMERCIAL
304	POST OFFICE - NON EX.	COMMERCIAL
305	FUNERAL HOMES	COMMERCIAL
310	OFFICE BUILDING HI-RISE 5-STORY +	COMMERCIAL
399	COMBINATION USES	COMMERCIAL
400	SERVICE STATIONS	COMMERCIAL
401	CAR AGENCY, NEW OR USED	COMMERCIAL
402	GARAGES - REPAIR, CAR WASH, ETC.	COMMERCIAL
403	PARKING GARAGES	INDUSTRIAL/WAREHOUSE
404	BUS TERMINALS	COMMERCIAL
405	PARKING LOTS (ALL PAVING, EXCEPT RESIDENTIAL ON SEPARATE FOLIO)	NOT USED
406	AIRPORTS - PRIVATE	COMMERCIAL
407	MARINAS (BOATS, STORAGE, SALES, YARDS, ETC.)	COMMERCIAL
408	TIRE STORE - NEW OR RECAP	COMMERCIAL
409	GASOLINE STORAGE	INDUSTRIAL/WAREHOUSE
499	COMBINATION USES	COMMERCIAL
500	WAREHOUSE (ANY TYPE OF STORAGE BUILDINGS - LARGE OR SMALL)	INDUSTRIAL/WAREHOUSE
501	PACKING HOUSE - VEG. OR CITRUS	INDUSTRIAL/WAREHOUSE
502	FACTORIES OR MFG. PLANTS, SHOPS (NO RETAIL)	INDUSTRIAL/WAREHOUSE
503	MISC. VAL. ON SEP. FOLIO, IE., FENCE, SLAB (NOT PAVING)	NOT USED
504	PROCESSING PLANT - DAIRY, CITRUS AND VEG.	INDUSTRIAL/WAREHOUSE
599	COMBINATION USES	INDUSTRIAL/WAREHOUSE
600	BOWLING LANES, SKATING	COMMERCIAL
601	THEATRES, INCLUDING DRIVE-INS	COMMERCIAL
602	RACING - HORSES, DOGS, HARNESS, JA ALAI, ETC.	COMMERCIAL
603	GOLF COURSES, MINIATURE	COMMERCIAL
604	CLUBS - NON-EXEMPT (LARGE, YACHT, NIGHT CLUBS)	COMMERCIAL

BUC	DESCRIPTION	CATEGORY
605	CLUB - EXEMPT	INSTITUTIONAL
606	CLUB & LODGES (CIVIC, YOUTH, COMMUNITY-TYPE, RECREATION)	INSTITUTIONAL
607	FISHING PIERS	COMMERCIAL
608	AMUSEMENT PARK	COMMERCIAL
699	COMBINATION USES	COMMERCIAL
700	MUNICIPAL	INSTITUTIONAL
701	COUNTY OR STATE, OTHER THAN BPI	INSTITUTIONAL
702	BPI	INSTITUTIONAL
703	U.S. GOVERNMENT	INSTITUTIONAL
704	MEDICAL (PRIVATE HOSPITALS, NURSING AND CONVALESCENT HOMES)	INSTITUTIONAL
705	CEMETERIES - PRIVATE, CREMATORY, MAUSOLEUMS	NOT USED
706	SCHOOLS - PRIVATE, DAY NURSERY	INSTITUTIONAL
707	RELIGIOUS	INSTITUTIONAL
708	MARINAS	INSTITUTIONAL
709	FT. LAUDERDALE/HOLLYWOOD INTERNATIONAL AIRPORT	INSTITUTIONAL
710	PORT EVERGLADES	INSTITUTIONAL
711	FLOOD CONTROL DISTRICT	INSTITUTIONAL
712	SEMINOLE INDIAN RESERVATIONS	INSTITUTIONAL
713	TURNPIKE AUTHORITY	INSTITUTIONAL
714	F.I.N.D.	INSTITUTIONAL
715	R.R. PROPERTY (SEE 802)	NOT USED
716	CEMETERIES, CITY OWNED	NOT USED
717	ASSISTED CARE LIVING FACILITY	INSTITUTIONAL
799	COMBINATION USES	INSTITUTIONAL
800	POWER COMPANIES	FIELDWORK
801	TELEPHONE COMPANIES	FIELDWORK
802	RAILROAD COMPTROLLER	NOT USED
803	WATER & SEWER PLANTS	INDUSTRIAL/WAREHOUSE
804	AIRPORTS (SEE 406 OR 709)	FIELDWORK
805	RADIO STATIONS	FIELDWORK
806	GAS COMPANIES	FIELDWORK
899	COMBINATION USES	FIELDWORK
900	GROVES	NOT USED
901	SOD	NOT USED

BUC	DESCRIPTION	CATEGORY
902	AGRICULTURE BUILDINGS	INDUSTRIAL/WAREHOUSE
903	SMALL BUILDINGS NOT INCLUDED IN OTHER CODES	FIELDWORK
999	COMBINATION USES	FIELDWORK

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than August 23, 2023

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

Notice is hereby given that the City Commission of City of Pompano Beach will conduct a public hearing to consider the continued imposition of annual fire rescue special assessments for the provision of fire rescue services within the municipal boundaries of the City of Pompano Beach, as shown below.

The hearing will be held at 5:15 p.m. on September 13, 2023, in the City Commission Chambers, 100 West Atlantic Boulevard, Pompano Beach, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at (954) 786-4611, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment rate schedule for the Fiscal Year beginning on October 1, 2023.

FIRE RESCUE ASSESSMENTS

FY 2023-24 Preliminary Fire Assessment Rates

Categories	Rate Per Dwelling Unit
Residential	\$331
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.54
Industrial/Warehouse	\$0.08
Institutional	\$0.30

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment and the Assessment Roll are available for inspection in the office of the City Clerk, City Hall, located at 100 West Atlantic Boulevard, Pompano Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City Budget Office at 954-786-4605; the Office of the City Manager at 954-786-4601; or the City Fire Rescue Department at 954-786-4510, Monday through Thursday between 7:00 a.m. and 6:00 p.m.

