

RESOLUTION NO. 2008- 27

A RESOLUTION OF THE CITY OF MARCO ISLAND, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF MARCO ISLAND, FLORIDA; DESCRIBING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF MARCO ISLAND; 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 COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of Ordinance No. _____, Article VIII, Section 2(b), Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the City Charter of the City of Marco Island, Florida, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance. 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.

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

CITY OF MARCO ISLAND, FLORIDA

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INITIAL ASSESSMENT RESOLUTION

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ADOPTED JULY 24, 2008

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"Commercial Property" means those Tax Parcels with a Code Description designated as "Commercial" in the DOR Codes specified in Appendix C or determined to be a commercial use through field verification.

"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.

"Demand Percentage" means the percentage of demand for fire rescue services, facilities, or programs attributable to each Property Use Category determined by analyzing the historical demand for fire rescue services as reflected in the Fire Rescue Incident Reports in the State Database under the methodology described in Section 6 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, attached hereto as Appendix C.

"Dwelling Unit" means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes for residential purposes.

"Emergency Medical Services" means those services recorded in Incident Reports that assign a "type of situation found code" of 300, 321, 322, 323, or 324. The "type of situation found codes" are attached hereto as Appendix A.

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

"Estimated Fire Rescue Assessment Rate Schedule" means that rate schedule attached hereto as Appendix D and hereby incorporated herein by reference, specifying the Fire Rescue Assessed Costs and the estimated Fire Rescue Assessments established in Section 8 of this Initial Assessment Resolution.

"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 FFIRS as specified in Appendix B attached hereto and incorporated herein by reference.

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

"Incident Report" means an individual report filed with the Florida State Fire Marshal under FFIRS.

"Industrial/Warehouse Property" means those Tax Parcels with a Code Description designated as "Industrial/Warehouse" in the DOR Codes specified in Appendix C or determined to be an industrial/warehouse use through field verification.

"Institutional Property" means those Tax Parcels with a Code Description designated as "Institutional" in the DOR Codes specified in Appendix C or determined to be an institutional use through field verification.

"Mixed Use Property" means a Tax Parcel that contains Buildings whose use descriptions are capable of assignment under a Code Description in the DOR Codes in more than one Property Use Category or determined to contain more than one Property Use Category through field verification.

"Multi-Family Property" means those tax Parcels with a Code Description designated as "Multi-Family Residential" in the DOR Codes specified in Appendix C or determined to be a multi-family use through field verification.

"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 7 of this Initial Assessment Resolution.

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

"Residential Property" means Single-Family Property and Multi-Family Property.

"Single-Family Property" means those Tax Parcels with a Code Description designated as "Single-Family Residential" in the DOR Codes specified in Appendix C or determined to be a single-family residential use through field verification.

"State Database" means the incident data specific to the City derived from the FFIRS Incident Reports maintained by the Florida State Fire Marshal.

"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. 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 the Fire Rescue Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that certain report entitled "City of Marco Island Fire Rescue Assessment Program, June 2008," prepared by Government Services Group, Inc., which is hereby incorporated herein by reference.

general

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Rescue Assessed Costs 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) It is fair and reasonable to use the DOR Codes augmented with field verification 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; (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; and (3) the City conducted field work to ascertain Building use when sufficient information was not available.

cost apportionment

(C) 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.

(D) 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.

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

(F) 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. Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Costs

to vacant property and the Fire Rescue Incident Reports documenting historical fire services provided to vacant property were thus omitted from the Demand Percentage calculation.

(G) 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 uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting fire rescue services provided to non-specific property uses.

residential parcel apportionment

(H) 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.

(I) 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

(J) The separation of Non-Residential Property Buildings by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for Fire Rescue Service is determined and measured by the actual square footage of structures and improvements within benefitted parcels.

(K) The demand for the availability of fire rescue services diminishes at the outer limit of Building size because a fire occurring in a structure greater than a certain size is not capable of being suppressed under expected conditions and the fire control activities under such circumstances are directed to avoid the spread of the fire event to adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area classification of benefitted parcels within Non-Residential Property.

(L) Institutional Property whose use is 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 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.

(M) 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.

SECTION 6. COST APPORTIONMENT METHODOLOGY.

(A) Using data from the Fire Rescue Incident Reports related to the type of calls and physical location of each call, the City assigned fire rescue incidents to specific properties located within the City.

(B) Based upon such assignment of Fire Rescue Incident Reports to specific properties, the number of Fire Rescue Incident Reports filed within a sampling period was determined for each Property Use Category based upon the property use determined throughout the assignment of use in the DOR Codes or through field verification. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Rescue Incident Reports allocated to each Property Use Category bear to the total number of Fire Rescue Incident Reports documented for all Property Use Categories within the sampling period. Such correlation between Code Descriptions by Fixed Property Use Code, as provided in Appendix B, and the DOR Codes in Appendix C is necessary to allocate the historical demand for fire rescue services as reflected by the Fire Rescue Incident Reports for Tax Parcels on the Tax Roll within the Property Use Categories.

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

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Rescue Assessed Costs allocated to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in Appendix E, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Initial Assessment Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix E is to be applied in the calculation of the estimated Fire Rescue Assessment rates established in Section 8 of this Initial Assessment Resolution.

**SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COSTS;
ESTABLISHMENT OF INITIAL FIRE RESCUE ASSESSMENTS.**

(A) The Fire Rescue Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2008, is the amount determined in the Estimated Fire Rescue Assessment Rate Schedule. 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 legally available City revenue other than Fire Rescue Assessment proceeds.

(B) The estimated Fire Rescue Assessments specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2008. No portion of such Fire Rescue Assessed Cost is attributable to impact

fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Rescue Assessed Costs are attributable to the Emergency Medical Services Cost.

(C) The estimated Maximum Assessment Rates specified in the Estimated Fire Rescue Assessment Rate Schedule are hereby established.

(D) 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 preliminary Assessment Roll for the Fiscal Year beginning October 1, 2008, as provided in Section 9 of this Initial Assessment Resolution.

SECTION 9. ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year beginning October 1, 2008, 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 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 preliminary Assessment Roll shall be maintained on file in the office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire 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 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on August 18, 2008, in the Community Meeting Room, 51 Bald Eagle Drive, Marco Island, Florida, at which time the City Council 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 11. NOTICE BY PUBLICATION. The City Clerk shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than July 28, 2008 in substantially the form attached hereto as Appendix F.

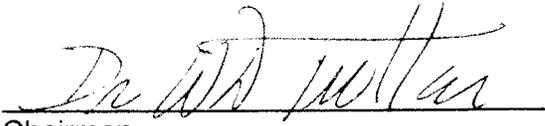
SECTION 12. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, as required by Section 2.05 of the Ordinance, in substantially the form attached hereto as Appendix G. Such notices shall be mailed no later than July 28, 2008.

SECTION 13. 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.

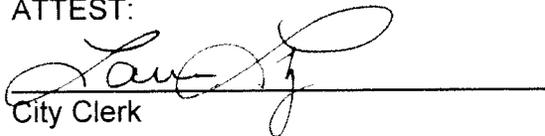
SECTION 14. EFFECTIVE DATE. This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 24th day of July, 2008.

CITY OF MARCO ISLAND, FLORIDA

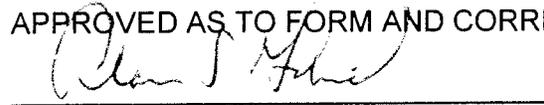

Chairman

ATTEST:


City Clerk

(Corporate Seal)

APPROVED AS TO FORM AND CORRECTNESS:


City Attorney

APPENDIX A

**FIRE RESCUE INCIDENT REPORT TYPE
OF SITUATION FOUND CODES**

APPENDIX A

FIRE RESCUE INCIDENT REPORT TYPE OF SITUATION FOUND CODES

| CODE | DESCRIPTION | TYPE |
|-------------|--|-------------|
| 100 | FIRE, OTHER | NON-EMS |
| 111 | BUILDING FIRE | NON-EMS |
| 112 | FIRES IN STRUCTURES OTHER THAN IN A BUILDING | NON-EMS |
| 113 | COOKING FIRE, CONFINED TO A CONTAINER | NON-EMS |
| 118 | TRASH OR RUBBISH FIRE, CONTAINED | NON-EMS |
| 130 | MOBILE PROPERTY (VEHICLE) FIRE, OTHER | NON-EMS |
| 131 | PASSENGER VEHICLE FIRE | NON-EMS |
| 134 | WATER VEHICLE FIRE | NON-EMS |
| 140 | NATURAL VEGETATION FIRE | NON-EMS |
| 141 | FOREST, WOODS OR WILDLAND FIRE | NON-EMS |
| 142 | BRUSH, OR BRUSH AND GRASS MIXTURE FIRE | NON-EMS |
| 143 | GRASS FIRE | NON-EMS |
| 150 | OUTSIDE RUBBISH FIRE, OTHER | NON-EMS |
| 151 | OUTSIDE RUBBISH, TRASH OR WASTE FIRE | NON-EMS |
| 154 | DUMPSTER OR OTHER OUTSIDE TRASH RECEPTACLE FIRE | NON-EMS |
| 160 | SPECIAL OUTSIDE FIRE, OTHER | NON-EMS |
| 162 | OUTSIDE EQUIPMENT FIRE | NON-EMS |
| 210 | OVERPRESSURE RUPTURE FROM STEAM, OTHER | NON-EMS |
| 251 | EXCESSIVE HEAT, SCORCH BURNS WITH NO IGNITION | NON-EMS |
| 300 | RESCUE, EMS CALL, OTHER | EMS |
| 321 | EMS CALL, EXCLUDING VEHICLE ACCIDENT WITH INJURY | EMS |
| 322 | VEHICLE ACCIDENT WITH INJURIES | EMS |
| 323 | MOTOR VEHICLE/PEDESTRIAN ACCIDENT (MV PED) | EMS |
| 324 | MOTOR VEHICLE ACCIDENT, NO INJURIES | EMS |
| 331 | LOCK-IN (IF LOCK OUT, USE 511) | NON-EMS |
| 342 | SEARCH FOR PERSON IN WATER | NON-EMS |
| 352 | EXTRICATION OF VICTIM(S) FROM VEHICLE | NON-EMS |
| 353 | REMOVAL OF VICTIM(S) FROM STALLED ELEVATOR | NON-EMS |
| 357 | EXTRICATION OF VICTIM(S) FROM MACHINERY | NON-EMS |
| 360 | WATER & ICE RELATED RESCUE, OTHER | NON-EMS |
| 365 | WATERCRAFT RESCUE | NON-EMS |
| 400 | HAZARDOUS CONDITION, OTHER | NON-EMS |
| 410 | FLAMMABLE GAS OR LIQUID CONDITION, OTHER | NON-EMS |

| CODE | DESCRIPTION | TYPE |
|-------------|--|-------------|
| 411 | GASOLINE OR OTHER FLAMMABLE LIQUID SPILL | NON-EMS |
| 412 | GAS LEAK | NON-EMS |
| 413 | OIL OR OTHER COMBUSTIBLE LIQUID SPILL | NON-EMS |
| 421 | CHEMICAL HAZARD (NO SPILL OR LEAK) | NON-EMS |
| 422 | CHEMICAL SPILL OR LEAK | NON-EMS |
| 440 | ELECTRICAL WIRING/EQUIPMENT PROBLEM, OTHER | NON-EMS |
| 441 | HEAT FROM SHORT CIRCUIT (WIRING), DEFECTIVE/WORN | NON-EMS |
| 442 | OVERHEATED MOTOR | NON-EMS |
| 444 | POWER LINE DOWN | NON-EMS |
| 445 | ARCING, SHORTED ELECTRICAL EQUIPMENT | NON-EMS |
| 463 | VEHICLE ACCIDENT, GENERAL CLEANUP | NON-EMS |
| 480 | ATTEMPTED BURNING, ILLEGAL ACTION, OTHER | NON-EMS |
| 500 | SERVICE CALL, OTHER | NON-EMS |
| 510 | PERSON IN DISTRESS, OTHER | NON-EMS |
| 511 | LOCK-OUT | NON-EMS |
| 520 | WATER PROBLEM, OTHER | NON-EMS |
| 521 | WATER EVACUATION | NON-EMS |
| 522 | WATER OR STEAM LEAK | NON-EMS |
| 531 | SMOKE OR ODOR REMOVAL | NON-EMS |
| 541 | ANIMAL PROBLEM | NON-EMS |
| 542 | ANIMAL RESCUE | NON-EMS |
| 550 | PUBLIC SERVICE ASSISTANCE, OTHER | NON-EMS |
| 551 | ASSIST POLICE OR OTHER GOVERNMENTAL AGENCY | NON-EMS |
| 552 | POLICE MATTER | NON-EMS |
| 553 | PUBLIC SERVICE | NON-EMS |
| 554 | ASSIST INVALID | NON-EMS |
| 555 | DEFECTIVE ELEVATOR | NON-EMS |
| 561 | UNAUTHORIZED BURNING | NON-EMS |
| 571 | COVER ASSIGNMENT, STANDBY, MOVEUP | NON-EMS |
| 600 | GOOD INTENT CALL, OTHER | NON-EMS |
| 611 | DISPATCHED & CANCELED EN ROUTE | NON-EMS |
| 6111 | DISPATCHED & CANCELLED ON SCENE | NON-EMS |
| 621 | WRONG LOCATION | NON-EMS |
| 622 | NO INCIDENT FOUND UPON ARRIVAL | NON-EMS |
| 631 | AUTHORIZED CONTROLLED BURNING | NON-EMS |
| 650 | STEAM, OTHER GAS MISTAKEN FOR SMOKE, OTHER | NON-EMS |
| 651 | SMOKE SCARE, ODOR OF SMOKE | NON-EMS |
| 652 | STEAM, VAPOR, FOG OR DUST THOUGHT TO BE SMOKE | NON-EMS |
| 653 | BARBECUE, TAR KETTLE | NON-EMS |

| CODE | DESCRIPTION | TYPE |
|-------------|--|-------------|
| 671 | HAZMAT RELEASE INVESTIGATION W/NO HAZMAT | NON-EMS |
| 700 | FALSE ALARM OR FALSE CALL, OTHER | NON-EMS |
| 710 | MALICIOUS, MISCHIEVOUS FALSE CALL, OTHER | NON-EMS |
| 711 | MUNICIPAL ALARM SYSTEM, MALICIOUS FALSE ALARM | NON-EMS |
| 715 | LOCAL ALARM SYSTEM, MALICIOUS FALSE ALARM | NON-EMS |
| 721 | BOMB SCARE - NO BOMB | NON-EMS |
| 730 | SYSTEM MALFUNCTION | NON-EMS |
| 733 | SMOKE DETECTOR ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 734 | HEAT DETECTOR ACTIVATION DUE TO MALFUNCTION | NON-EMS |
| 735 | ALARM SYSTEM SOUNDED DUE TO MALFUNCTION | NON-EMS |
| 740 | UNINTENTIONAL TRANSMISSION OF ALARM, OTHER | NON-EMS |
| 743 | SMOKE DETECTOR ACTIVATION, NO FIRE - UNINTENTIONAL | NON-EMS |
| 744 | DETECTOR ACTIVATION, NO FIRE - UNINTENTIONAL | NON-EMS |
| 745 | ALARM SYSTEM SOUNDED, NO FIRE - UNINTENTIONAL | NON-EMS |
| 8001 | TREE IN POWERLINE | NON-EMS |
| 900 | SPECIAL TYPE OF INCIDENT, OTHER, DUMPSTER FIRE | NON-EMS |
| 911 | CITIZEN COMPLAINT | NON-EMS |

APPENDIX B
FIXED PROPERTY USE CODES

APPENDIX B

FIXED PROPERTY USE CODES

| CODE | DESCRIPTION | TYPE |
|-------------|--|---------------------------|
| 000 | FIXED PROP USE UNDETERMINED | NOT USED |
| 100 | UNKNOWN OTHER | NOT USED |
| 110 | FIXED USE RECREATION, OTHER | COMMERCIAL |
| 116 | SWIMMING FACILITY | COMMERCIAL |
| 124 | PLAYGROUND | COMMERCIAL |
| 129 | AMUSEMENT CENTER INDOOR/OUTDOOR | COMMERCIAL |
| 130 | PLACES OF WORSHIP, CHURCH, FUNERAL PARLOR | INSTITUTIONAL |
| 131 | CHURCH/CHAPEL | INSTITUTIONAL |
| 140 | CLUBS, OTHER | COMMERCIAL |
| 141 | ATHLETIC CLUB/YMCA | INSTITUTIONAL |
| 142 | CLUB HOUSE | COMMERCIAL |
| 143 | YACHT CLUB | COMMERCIAL |
| 150 | PUBLIC, GOVT, OTHER | INSTITUTIONAL |
| 151 | LIBRARY | INSTITUTIONAL |
| 160 | EATING/DRINKING PLACES | COMMERCIAL |
| 161 | RESTAURANT | COMMERCIAL |
| 162 | NIGHTCLUB | COMMERCIAL |
| 180 | THEATER, STUDIO OTHER | COMMERCIAL |
| 186 | MOVIE STUDIO | COMMERCIAL |
| 210 | SCHOOLS NON-ADULT OTHER | INSTITUTIONAL |
| 211 | PRE-SCHOOL | INSTITUTIONAL |
| 213 | ELEMENTARY SCHOOL | INSTITUTIONAL |
| 215 | HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL | INSTITUTIONAL |
| 300 | HEALTHCARE/DETENTION OTHER | INSTITUTIONAL |
| 311 | CARE OF THE AGED/NURSING STAFF | INSTITUTIONAL |
| 321 | MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY | COMMERCIAL |
| 331 | HOSPITAL-MEDICAL/PSYCHIATRIC | INSTITUTIONAL |
| 340 | CLINICS, OTHER | INSTITUTIONAL |
| 341 | CLINIC, CLINIC-TYPE INFIRMARY | INSTITUTIONAL |
| 342 | DOCTOR/DENTIST/SURGEONS OFFICE | INSTITUTIONAL |
| 365 | POLICE STATION | INSTITUTIONAL |
| 3651 | FIRE STATIONS | INSTITUTIONAL |
| 400 | RESIDENTIAL OTHER | SINGLE FAMILY RESIDENTIAL |
| 419 | ONE- AND TWO-FAMILY DWELLING | SINGLE FAMILY RESIDENTIAL |

| CODE | DESCRIPTION | TYPE |
|-------------|--|--------------------------|
| 429 | MULTI-FAMILY DWELLINGS | MULTI-FAMILY RESIDENTIAL |
| 439 | ROOMING, BOARDING, RESIDENTIAL HOTELS | MULTI-FAMILY RESIDENTIAL |
| 449 | HOTELS, MOTELS, INNS, LODGES | COMMERCIAL |
| 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 |
| 596 | POST OFFICE OR MAILING FORMS | INSTITUTIONAL |
| 599 | BUSINESS OFFICES | COMMERCIAL |
| 640 | UTILITY, ENERGY DISTRIBUTION CNTR OTHER | INDUSTRIAL/WAREHOUSE |
| 642 | ELECTRIC TRANSMISSION DISTIB. SYSTEM | INDUSTRIAL/WAREHOUSE |
| 647 | WATER UTILITY | INDUSTRIAL/WAREHOUSE |
| 882 | GENERAL VEHICLE PARKING GARAGE | INDUSTRIAL/WAREHOUSE |
| 888 | FIRE STATIONS | INSTITUTIONAL |
| 898 | WHARF, PIER | INDUSTRIAL/WAREHOUSE |
| 900 | OUTSIDE, SPECIAL PROPERTIES; OTHER | NOT USED |
| 921 | BRIDGE, TRESTLE | NOT USED |
| 931 | OPEN LAND, FIELD | NOT USED |
| 936 | VACANT LOT | NOT USED |
| 937 | BEACH | NOT USED |
| 938 | GRADED AND CARED FOR PLOTS OF LAND | NOT USED |
| 940 | WATER AREAS, OTHER | NOT USED |
| 941 | IN OPEN SEA, TIDAL WATERS | NOT USED |
| 946 | LAKE/RIVER/STREAM | NOT USED |
| 960 | STREET, OTHER | NOT USED |
| 961 | DIVIDED HIGHWAY, HIGHWAY | NOT USED |
| 962 | PAVED PUBLIC STREET, RESIDENTIAL | NOT USED |

| CODE | DESCRIPTION | TYPE |
|-------------|-----------------------------------|-------------|
| 963 | PAVED PRIVATE STREET, COMMERCIAL | NOT USED |
| 965 | UNCOVERED PARKING AREA | NOT USED |
| 981 | CONSTRUCTION SITE | NOT USED |
| 983 | PIPELINE, POWER LINE RIGHT OF WAY | NOT USED |
| NNN | NONE | NOT USED |
| UUU | UNDETERMINED | NOT USED |

APPENDIX C
DOR CODES

APPENDIX C

DOR CODES

| CODE | DESCRIPTION | TYPE |
|------|-----------------------------------|---------------------------|
| 0000 | VACANT RESIDENTIAL | FIELDWORK |
| 0009 | VACANT RESIDENTIAL ON WATER | FIELDWORK |
| 0100 | SINGLE FAMILY IMPROVED | SINGLE FAMILY RESIDENTIAL |
| 0109 | SINGLE FAMILY IMPROVED ON WATER | SINGLE FAMILY RESIDENTIAL |
| 0200 | MOBILE HOME | SINGLE FAMILY RESIDENTIAL |
| 0300 | MULTI FAMILY +10 UNITS | MULTI-FAMILY RESIDENTIAL |
| 0400 | CONDOMINIUM | MULTI-FAMILY RESIDENTIAL |
| 0402 | CONDOMINIUM TIMESHARE | MULTI-FAMILY RESIDENTIAL |
| 0403 | CONDOMINIUM HOA | COMMERCIAL |
| 0404 | CONDOMINIUM HOTEL | COMMERCIAL |
| 0407 | CONDOMINIUM COMMERCIAL | COMMERCIAL |
| 0500 | CO-OPS | SINGLE FAMILY RESIDENTIAL |
| 0506 | CO-OPS | SINGLE FAMILY RESIDENTIAL |
| 0509 | CO-OPS ON WATER | SINGLE FAMILY RESIDENTIAL |
| 0600 | RETIREMENT HOMES/NONEXPT | MULTI-FAMILY RESIDENTIAL |
| 0700 | MISC RESIDENTIAL | FIELDWORK |
| 0709 | MISC RESIDENTIAL ON WATER | FIELDWORK |
| 0800 | MULTI FAMILY 2-9 UNITS | MULTI-FAMILY RESIDENTIAL |
| 0809 | MULTI FAMILY 2-9 UNITS ON WATER | MULTI-FAMILY RESIDENTIAL |
| 1000 | VACANT COMMERCIAL | COMMERCIAL |
| 1005 | VACANT COMMERCIAL | COMMERCIAL |
| 1009 | VACANT COMMERCIAL ON WATER | COMMERCIAL |
| 1100 | STORES 1 STORY | COMMERCIAL |
| 1109 | STORES 1 STORY ON WATER | COMMERCIAL |
| 1200 | MIXED USE STORE/OFFICE | COMMERCIAL |
| 1300 | DEPARTMENT STORES | COMMERCIAL |
| 1400 | SUPERMARKETS | COMMERCIAL |
| 1500 | REGIONAL SHOPPING CTRS | COMMERCIAL |
| 1600 | COMMUNITY SHOPPING CTR | COMMERCIAL |
| 1609 | COMMUNITY SHOPPING CTR ON WATER | COMMERCIAL |
| 1700 | OFFICE NON-PROF 1 STORY | COMMERCIAL |
| 1800 | OFFICE NON-PROF 2+ STORY | COMMERCIAL |
| 1900 | PROFFESIONAL SERVICES | COMMERCIAL |
| 2000 | AIR/MARINE/BUS TERMINALS | COMMERCIAL |
| 2009 | AIR/MARINE/BUS TERMINALS ON WATER | COMMERCIAL |

| CODE | DESCRIPTION | TYPE |
|-------------|------------------------------------|---------------------------|
| 2100 | RESTAURANTS/CAFETERIAS | COMMERCIAL |
| 2109 | RESTAURANTS/CAFETERIAS ON WATER | COMMERCIAL |
| 2200 | DRIVE-IN RESTAURANT | COMMERCIAL |
| 2300 | BANK/S & L/MORTGAGE/CREDIT | COMMERCIAL |
| 2400 | INSURANCE COMPANY OFFICE | COMMERCIAL |
| 2500 | REPAIRS SVC TV/LAUNDRIES | COMMERCIAL |
| 2600 | SERVICE STATIONS | COMMERCIAL |
| 2700 | AUTO SALES/SERVICE/RENTAL | COMMERCIAL |
| 2800 | MOBILE HOME PARKS/PK LOTS | SINGLE FAMILY RESIDENTIAL |
| 2809 | MOBILE HOME PARKS/PK LOTS ON WATER | SINGLE FAMILY RESIDENTIAL |
| 2900 | WHOLESALE/PRODUCE OUTLETS | COMMERCIAL |
| 3000 | FLORIST/GREENHOUSE | COMMERCIAL |
| 3100 | OPEN STADIUMS | COMMERCIAL |
| 3200 | THEATER/AUDITORIUM (ENCL) | COMMERCIAL |
| 3300 | NIGHTCLUB/BAR/LOUNGE | COMMERCIAL |
| 3400 | BOWLING/SKATING/POOL HALL | COMMERCIAL |
| 3500 | TOURIST ATTRACTION | COMMERCIAL |
| 3600 | CAMPS | COMMERCIAL |
| 3700 | RACE TRACK; HORSE/DOG/AUTO | COMMERCIAL |
| 3800 | GOLF COURSE/DRIVING RANGE | COMMERCIAL |
| 3809 | GOLF COURSE/DRIVING RANGE ON WATER | COMMERCIAL |
| 3900 | HOTELS/MOTELS | COMMERCIAL |
| 4000 | VACANT INDUSTRIAL | INDUSTRIAL/WAREHOUSE |
| 4100 | LT MFG/SM MACH SHOP/PRINT | INDUSTRIAL/WAREHOUSE |
| 4200 | HEAVY IND/EQUIP MFG/MACH | INDUSTRIAL/WAREHOUSE |
| 4300 | LUMBER YARD/SAWMILL | INDUSTRIAL/WAREHOUSE |
| 4400 | PACK PLANT (FRUIT/MEAT) | INDUSTRIAL/WAREHOUSE |
| 4500 | CANNERIES/DISTILLERIES | INDUSTRIAL/WAREHOUSE |
| 4600 | FOOD PROCESSING/BAKERIES | INDUSTRIAL/WAREHOUSE |
| 4700 | CEMENT PLANTS | INDUSTRIAL/WAREHOUSE |
| 4800 | WAREHOUSING | INDUSTRIAL/WAREHOUSE |
| 4900 | OPEN STORAGE | INDUSTRIAL/WAREHOUSE |
| 4909 | OPEN STORAGE ON WATER | INDUSTRIAL/WAREHOUSE |
| 5000 | IMPROVED AGRICULTURAL | NOT USED |
| 5100 | VEGETABLE CROPS | NOT USED |
| 5200 | BI-ANNUAL ROW CROPS | NOT USED |
| 5300 | ROW CROPS | NOT USED |
| 5400 | TIMBERLAND SITE 90+ | NOT USED |
| 5500 | TIMBERLAND SITE 80-89 | NOT USED |

| CODE | DESCRIPTION | TYPE |
|-------------|----------------------------------|---------------|
| 5600 | TIMBERLAND SITE 70-79 | NOT USED |
| 5700 | TIMBERLAND SITE 60-69 | NOT USED |
| 5800 | TIMBERLAND SITE 50-59 | NOT USED |
| 5900 | TIMBERLAND NOT CLASSIFIED | NOT USED |
| 6000 | IMPROVED PASTURE LAND | NOT USED |
| 6100 | SEMI-IMPROVED LAND | NOT USED |
| 6200 | NATIVE LAND | NOT USED |
| 6300 | WASTE LAND | NOT USED |
| 6400 | GRAZING LAND CLASS V | NOT USED |
| 6500 | GRAZING LAND CLASS VI | NOT USED |
| 6600 | CITRUS | NOT USED |
| 6700 | POULTRY/BEES/FISH/RABBIT | NOT USED |
| 6800 | DAIRY, HOG & CATTLE FEED | NOT USED |
| 6900 | ORNAMENTALS, MISC AG | NOT USED |
| 7000 | VACANT INSTITUTIONAL | INSTITUTIONAL |
| 7009 | VACANT INSTITUTIONAL ON WATER | INSTITUTIONAL |
| 7100 | CHURCHES | INSTITUTIONAL |
| 7109 | CHURCHES ON WATER | INSTITUTIONAL |
| 7200 | PRIVATE SCHOOLS & COLLEGE | INSTITUTIONAL |
| 7300 | PRIVATE OWNED HOSPITALS | INSTITUTIONAL |
| 7309 | PRIVATE OWNED HOSPITALS ON WATER | INSTITUTIONAL |
| 7400 | HOMES FOR THE AGED | INSTITUTIONAL |
| 7500 | ORPHANAGES | INSTITUTIONAL |
| 7509 | ORPHANAGES ON WATER | INSTITUTIONAL |
| 7600 | MORTUARIES/CEMETERIES | INSTITUTIONAL |
| 7700 | CLUBS, LODGES, UNION HALLS | INSTITUTIONAL |
| 7800 | SANITARIUMS, CONVALES, REST | INSTITUTIONAL |
| 7900 | CULTURAL ORG, FACILITIES | INSTITUTIONAL |
| 8000 | UNDEFINED | INSTITUTIONAL |
| 8100 | MILITARY | FIELDWORK |
| 8200 | GOVT FOREST/PARKS/RECREATIONAL | FIELDWORK |
| 8300 | PUBLIC COUNTY SCHOOLS | FIELDWORK |
| 8400 | COLLEGES | FIELDWORK |
| 8500 | HOSPITALS | FIELDWORK |
| 8600 | COUNTY | FIELDWORK |
| 8609 | COUNTY ON WATER | FIELDWORK |
| 8700 | STATE | FIELDWORK |
| 8800 | FEDERAL | FIELDWORK |
| 8900 | MUNICIPAL NOT PARKS | FIELDWORK |

| CODE | DESCRIPTION | TYPE |
|-------------|-----------------------------------|-------------|
| 8909 | MUNICIPAL NOT PARKS ON WATER | FIELDWORK |
| 9000 | LEASEHOLD GOVT OWNED | FIELDWORK |
| 9100 | UTILITIES, GAS/ELEC/TELEP | NOT USED |
| 9200 | MINING, PETROLEUM, GAS | NOT USED |
| 9300 | SUBSURFACE RIGHTS | NOT USED |
| 9400 | RIGHT-OF-WAY | NOT USED |
| 9500 | RIVERS & LAKES, SUBMERGED | NOT USED |
| 9600 | SEWAGE DISP, BORROW PITS | NOT USED |
| 9700 | OUTDOOR REC OR PARK | NOT USED |
| 9800 | CENTRALLY ASSESSED | NOT USED |
| 9900 | ACREAGE NON AGRICULTURAL | NOT USED |
| 9909 | ACREAGE NON AGRICULTURAL ON WATER | NOT USED |

APPENDIX D

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

APPENDIX D

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION D-1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS. The estimated Fire Rescue Assessed Cost to be assessed for the Fiscal Year beginning October 1, 2008, is \$2,007,217.00.

SECTION D-2. ESTIMATED FIRE RESCUE ASSESSMENTS.

(A) 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 beginning October 1, 2008, are hereby established as follows for the purpose of this Initial Assessment Resolution:

| Residential Property Use Category | Rate Per Dwelling Unit |
|--|-------------------------------|
| Single Family Residential | \$79.00 |
| Multi-family Residential | \$106.00 |

| Non-Residential Property Use Categories | Rate Per Square Foot |
|--|-----------------------------|
| Commercial | \$0.15 |
| Industrial/Warehouse | \$0.13 |
| Institutional | \$0.18 |

(B) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(C) 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 Council shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Council is improper or otherwise adversely affects the validity of the Fire 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 Council.

SECTION D-3. ESTIMATED MAXIMUM ASSESSMENT RATES. The estimated Maximum Assessment Rates to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment are hereby established as follows for the purpose of this Initial Assessment Resolution:

| Residential Property Use Category | Rate Per Dwelling Unit |
|--|-------------------------------|
| Single Family Residential | \$158.00 |
| Multi-family Residential | \$212.00 |

| Non-Residential Property Use Categories | Rate Per Square Foot |
|--|-----------------------------|
| Commercial | \$0.29 |
| Industrial/Warehouse | \$0.26 |
| Institutional | \$0.35 |

APPENDIX E

PARCEL APPORTIONMENT METHODOLOGY

APPENDIX E

PARCEL APPORTIONMENT METHODOLOGY

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

SECTION E-1. RESIDENTIAL PROPERTY. The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed as follows:

(A) Multiply the Demand Percentage attributable to each category of Residential Property by the Fire Rescue Assessed Costs. The resulting dollar amounts reflect the portions of the City's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the residential Property Use Categories.

(B) Divide such product for each category of Residential Property by the total number of Dwelling Units shown on the Tax Roll within the City in each category of Residential Property, and then multiply such quotient by the number of Dwelling Units located on such Tax Parcel.

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

(A) Respectively, multiply the Fire Rescue Assessed Costs by the Demand Percentage attributable to each of the non-residential Property Use Categories. The resulting dollar amounts reflect the portions of the City's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the non-residential Property Use Categories.

(B) Separate each Building of Non-Residential Property into the appropriate non-residential Property Use Category for that Building.

(C) For each non-residential Property Use Category, add the Building square footage of all the Buildings in each non-residential Property Use Category. All Buildings with a number of square feet exceeding 75,000 will be included in the calculation at 75,000 square feet. This sum reflects an aggregate square footage area for each non-residential Property Use Category to be used by the City in the computation of Fire Rescue Assessments.

(D) Divide the product of subsection (A) of this Section relative to each of the non-residential Property Use Categories by the sum of the square foot allocations for each non-residential Property Use Category described in subsection (C) of this Section. The resulting quotient expresses a dollar amount per square foot of improved area ("the square foot rate") to be used in computing Fire Rescue Assessments on each of the respective non-residential Property Use Categories.

(E) For each of the non-residential Property Use Categories, multiply the applicable square foot rate calculated under subsection (D) of this Section by the number of square feet, up to 75,000 square feet, for each Building in the non-residential Property Use Categories. The resulting products for each Building expresses the amount of Fire Rescue Assessments to be imposed on each Building of Non-Residential Property.

SECTION E-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.

APPENDIX F

FORM OF NOTICE TO BE PUBLISHED

To Be Published by July 28, 2008

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

Notice is hereby given that the City Council of the City of Marco Island will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the municipal boundaries of the City of Marco Island.

The hearing will be held at 5:30 p.m. on August 18, 2008, in the Community Meeting Room, 51 Bald Eagle Drive, Marco Island, 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 Council within 20 days of this notice. If a person decides to appeal any decision made by the City Council 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 (239)389-5000, at least two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables reflect the proposed fire rescue assessment schedules.

**FIRE RESCUE ASSESSMENTS
FISCAL YEAR 2008-2009**

| Residential Property Use Category | Rate Per Dwelling Unit |
|--|-------------------------------|
| Single Family Residential | \$79.00 |
| Multi-family Residential | \$106.00 |

| Non-Residential Property Use Categories | Rate Per Square Foot |
|--|-----------------------------|
| Commercial | \$0.15 |
| Industrial/Warehouse | \$0.13 |
| Institutional | \$0.18 |

**MAXIMUM FIRE RESCUE ASSESSMENT
FOR FUTURE FISCAL YEARS**

| Residential Property Use Category | Rate Per Dwelling Unit |
|--|-------------------------------|
| Single Family Residential | \$158.00 |
| Multi-family Residential | \$212.00 |

| Non-Residential Property Use Categories | Rate Per Square Foot |
|--|-----------------------------|
| Commercial | \$0.29 |
| Industrial/Warehouse | \$0.26 |
| Institutional | \$0.35 |

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 50 Bald Eagle Drive, Marco Island, Florida.

The fire rescue service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2008. 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 Fire Department at (239)389-5040, Monday through Friday between 9:00 a.m. and 5:00 p.m.

[INSERT MAP OF THE CITY OF MARCO ISLAND]

**CITY COUNCIL
CITY OF MARCO ISLAND, FLORIDA**

APPENDIX G

FORM OF NOTICE TO BE MAILED

APPENDIX G

FORM OF NOTICE TO BE MAILED

******* NOTICE TO PROPERTY OWNER *******

City of Marco Island
50 Bald Eagle Drive
Marco Island, Florida 34145

CITY OF MARCO ISLAND, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE RESCUE
NON-AD VALOREM ASSESSMENTS
NOTICE DATED: JULY 28, 2008

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, and City Ordinance No. 2008-_____ notice is given by the City of Marco Island that an annual assessment for fire rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2008 - September 30, 2009. The purpose of this assessment is to fund fire rescue services benefitting improved property located within the City of Marco Island. The total annual fire rescue assessment revenue to be collected within the City of Marco Island for the Fiscal Year beginning on October 1, 2008, is estimated to be \$2,007,217.00. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as _____.

The total number of billing units on the above parcel is _____.

The type of billing units on the above parcel is _____.

The annual fire rescue assessment for the above parcel for Fiscal Year 2008-2009 is \$_____.

The maximum annual fire rescue assessment that can be imposed without further notice for future fiscal years is \$_____ for the above parcel.

A public hearing will be held at 5:30 p.m. on August 18, 2008, in the Community Meeting Room, 51 Bald Eagle Drive, Marco Island, Florida for the purpose of receiving public

comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Council within 20 days of this notice. If you decide to appeal any decision made by the City Council with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Clerk's Office at (239)389-5000, at least two days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the City Manager's office, located at City Hall, 50 Bald Eagle Drive, Marco Island, Florida.

Both the fire rescue service non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. 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 there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue service assessment, please contact the Fire Department at (239)389-5040, Monday through Friday between 9:00 a.m. and 5:00 p.m.

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