



AGENDA ITEM MEMORADUM

Item No. 17 a. IV.

Finance

Department

Tony Bryan, Finance Director

Department Director

COMMISSION MEETING DATE (*) - 7:00 PM	Deadline to Town Clerk
<input type="checkbox"/> May 8, 2012	April 27
<input type="checkbox"/> May 22, 2012	May 11
<input type="checkbox"/> June 12, 2012	June 1
<input checked="" type="checkbox"/> June 26, 2012	June 15
<input type="checkbox"/> July 10, 2012	June 29
<input type="checkbox"/> July 24, 2012	July 13

***Subject to Change**

- Presentation Reports Consent Ordinance
 Resolution Quasi-Judicial Old Business New Business

FY2012 DESIGNATED HIGH PRIORITY ITEM - PRIORITY TOPIC

SUBJECT TITLE: BUDGET: Fire Assessment Fee Apportionment Methodology

EXPLANATION: On May 8th the Commission discussed the Town's methodology of apportioning Fire Assessment Fees. The Town currently charges a fixed rate per residential unit and tiered rates based on square footage for non-residential properties. There was discussion regarding whether the current methodology was fair and equitable. Alternatives mentioned in that discussion included assessing Fire Assessment Fees based on property value or square footage. The Commission decided to stick with the current methodology for FY 2013, but discussed placing funds in the budget for a methodology study next year. However, staff was asked to bring back a report on how other Broward cities structure their fire assessment fees.

Based on data obtained from the Broward County Property Appraiser's website we have summarized in **Exhibit 1** the methodologies used by other cities within Broward to apportion Fire Assessment Fees (see). We determined that every city within Broward that has a fire assessment charges a fixed rate for residential units. Only four cities -Coconut Creek, Coral Springs, North Lauderdale, and Weston - charge different rates for single family and multi-family residential units.

With regards to non-residential properties, half of the cities apportion fire assessment fees based on a fixed charge per square foot and the other half (including Lauderdale-By-The-Sea) have a tiered rate structure based on square footage.

EXPECTED OUTCOME: Discussion and Commission direction on whether to budget funds in FY 2013 to reconsider the methodology for Fire Assessment Fees.



EXHIBITS: Summary of 2012 Fire Assessment Apportionment Methodologies

Reviewed by Town Attorney
 Yes No

Town Manager Initials CA

Summary of 2012 Fire Assessment Apportionment Methodologies

City	Apportionment Methodology for Residential Properties	SFRES Rate	MFRES Rate	Apportionment Methodology for Non-Residential Properties
Coconut Creek	Fixed rate per Unit	130.88	117.80	Tiered rates based on square footage
Cooper City	Fixed rate per Unit	141.89	141.89	Fixed rate per square foot
Coral Springs	Fixed rate per Unit	128.77	143.94	Fixed rate per square foot
Dania Beach	Fixed rate per Unit	128.42	128.42	Tiered rates based on square footage
Davie	Fixed rate per Unit	130.00	130.00	Fixed rate per square foot
Deerfield Beach	Fixed rate per Unit	135.00	135.00	Tiered rates based on square footage
Fort Lauderdale	Fixed rate per Unit	135.00	135.00	Tiered rates based on square footage
Hallandale Beach	Fixed rate per Unit	125.00	125.00	Fixed rate per square foot
Hollywood	Fixed rate per Unit	189.00	189.00	Tiered rates based on square footage
Lauderdale By The Sea	Fixed rate per Unit	130.00	130.00	Tiered rates based on square footage
Lauderdale Lakes	Fixed rate per Unit	197.66	197.66	Fixed rate per square foot
Lauderhill	Fixed rate per Unit	365.00	365.00	Tiered rates based on square footage
Lighthouse Point	Fixed rate per Unit	84.37	84.37	Tiered rates based on square footage
Miramar	Fixed rate per Unit	197.00	197.00	Fixed rate per square foot
North Lauderdale	Fixed rate per Unit	169.00	363.00	Tiered rates based on square footage
Oakland Park	Fixed rate per Unit	167.00	167.00	Tiered rates based on square footage
Parkland	Fixed rate per Unit	210.00	210.00	Fixed rate per square foot
Pembroke Pines	Fixed rate per Unit	235.44	235.44	Fixed rate per square foot
Pompano Beach	Fixed rate per Unit	111.00	111.00	Fixed rate per square foot
Southwest Ranches	Fixed rate per Unit	442.51	442.51	Fixed rate per square foot
Sunrise	Fixed rate per Unit	139.50	139.50	Tiered rates based on square footage
Tamarac	Fixed rate per Unit	265.00	265.00	Tiered rates based on square footage
Unincorporated	Fixed rate per Unit	190.00	190.00	Fixed rate per square foot
West Park	Fixed rate per Unit	350.00	350.00	Fixed rate per square foot
Weston	Fixed rate per Unit	328.34	338.09	Tiered rates based on square footage
Wilton Manors	Fixed rate per Unit	128.84	128.84	Fixed rate per square foot

Fixed rate per square foot

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Tiered rates

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