

RESOLUTION 2010-17

1 **A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF**
 2 **LAUDERDALE-BY-THE-SEA, FLORIDA, RELATING TO THE**
 3 **PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND**
 4 **PROGRAMS IN THE TOWN OF LAUDERDALE-BY-THE-SEA,**
 5 **FLORIDA; DESCRIBING THE METHOD OF ASSESSING FIRE**
 6 **PROTECTION ASSESSED COSTS AGAINST ASSESSED PROPERTY**
 7 **LOCATED WITHIN THE TOWN’S GEOGRAPHICAL BOUNDARIES,**
 8 **KNOWN AS FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE;**
 9 **ESTABLISHING THE ESTIMATED RATES FOR FIRE PROTECTION**
 10 **SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010;**
 11 **DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL FOR**
 12 **FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE;**
 13 **AUTHORIZING A PUBLIC HEARING AND DIRECTING THE**
 14 **PROVISION OF NOTICE THEREOF; PROVIDING FOR CONFLICT;**
 15 **PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE**
 16 **DATE.**

17
 18 **WHEREAS,** the Town Commission adopted Ordinance 2001-477 to provide for the home
 19 rule authority of the Town of Lauderdale-By-The-Sea (the “Town”) to levy special assessments to
 20 fund Fire Protection Services; and

21 **WHEREAS,** Ordinance 452, a portion of which is codified in Section 8-101 of the Town’s
 22 Code of Ordinances, and Ordinance 2004-11, adopted on July 27, 2004, establish boundaries for fire
 23 protection special assessment areas within the Town; and

24 **WHEREAS,** such fire protection assessments have been authorized by the Town
 25 Commission by the adoption of Ordinances 452 and 477, as codified in Chapter 8, Article VI of the
 26 Town’s Code of Ordinances, and Ordinance 2004-11 (collectively, the “Ordinance”); and

27 **WHEREAS,** prior to the fiscal year beginning on October 1, 2004, fire protection services
 28 were delivered to Fire Protection Assessment - North through a contract with Broward County,
 29 which was assigned effective October 1, 2003 to the Broward County Sheriff’s Office, and
 30 delivered to Fire Protection Area – South through a contract with the Lauderdale-By-The-Sea

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31 Volunteer Fire Department, Inc., and the Town levied separate fire protection special assessments in
32 each Fire Protection Area; and

33 **WHEREAS**, commencing with the fiscal year beginning on October 1, 2004, the Town
34 delivered fire protection services throughout the Town in a single, consolidated fire protection
35 service, and began to assess for such costs through one special assessment levied and collected
36 throughout the geographical boundaries of the Town; and

37 **WHEREAS**, in 2004, the Town engaged Government Services Group (GSG) to study and
38 review data relating to a consolidated fire protection special assessment to be levied and collected
39 Townwide commencing with the fiscal year starting October 1, 2004; and

40 **WHEREAS**, GSG prepared an Assessment Program Memorandum (hereinafter the “2004
41 Assessment Memorandum”), which provided a comprehensive study, review and analysis of the
42 Town’s fire assessment methodology and supported the Town’s special assessment methodology
43 for the Townwide fire protection special assessment; and

44 **WHEREAS**, in 2007, the Town engaged Burton and Associates to review assessment
45 methodology options and develop the assessment rate structure for the fiscal year beginning
46 October 1, 2007; and

47 **WHEREAS**, Burton and Associates reviewed the data and information provided by the
48 Town and the BSO Fire Rescue Department, provided a Fire Service Assessment Study, dated
49 July 31, 2007 (2007 Report), to the Town Commission comprehensively describing and applying
50 the assessment methodology, and developed the assessment rate structure for the fiscal year
51 beginning October 1, 2007, utilizing the methodology used by the Town since 2004; and

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52 **WHEREAS**, the Town Commission accepted and approved the 2007 Report and
53 incorporates it herein; and

54 **WHEREAS**, Burton and Associates provided a Fire Assessment Evaluation Report in
55 July 20, 2009, evaluating the rate structure of the current assessment and providing
56 recommendations; and

57 **WHEREAS**, the Town Commission finds it in the best interests of the residents and
58 property owners of the Town to levy and collect a Townwide fire protection special assessment
59 as provided herein; and

60 **WHEREAS**, the Town Commission hereby establishes the preliminary assessments to be
61 levied during the fiscal year beginning October 1, 2010, which will be confirmed and finalized at
62 the public hearing established herein.

63 **NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE**
64 **TOWN OF LAUDERDALE-BY-THE-SEA, THAT:**

65 **Section 1.** **Recitals.** The foregoing Whereas clauses are hereby ratified and confirmed
66 by the Town Commission, and incorporated herein.

67 **Section 2.** **Authority.** This Resolution is adopted pursuant to the provisions of the
68 Ordinance, Sections 166.021 and 166.041, Florida Statutes, Resolution 2004-15 (the “Initial
69 Assessment Resolution”), and other applicable provisions of law.

70 **Section 3.** **Purpose and Definitions.** This Resolution constitutes the Preliminary Rate
71 Resolution as defined in the Ordinance, which initiates the annual process for updating the
72 Assessment Roll and directs the re-imposition of a Fire Protection Special Assessment for the fiscal
73 year beginning October 1, 2010. This Resolution provides the procedures and standards for the

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74 imposition of a Fire Protection Special Assessment within the geographical boundaries of the Town,
75 defined in the Ordinance as Fire Protection Assessment Area – Townwide. All capitalized words
76 and terms shall have the meanings set forth in the Ordinance and the Initial Assessment Resolution.
77 Unless the context indicates otherwise, words imparting the singular number, include the plural
78 number, and vice versa.

79 **Section 4. Area to be Assessed for Fire Protection Services.** This Preliminary
80 Assessment Resolution is directed toward the levy and collection of a Fire Protection Special
81 Assessment within the area defined in the Ordinance as Fire Protection Special Assessment Area –
82 Townwide, as legally described therein and in the Initial Assessment Resolution.

83 **Section 5. Provision and Funding of Fire Protection Services.**

84 (A) Upon the imposition of Fire Protection Assessments for the fire protection services,
85 facilities, or programs against Assessed Property located within Fire Protection Special Assessment
86 Area - Townwide, the Town shall provide fire protection services to such Assessed Property
87 through a contract with the Lauderdale-By-The-Sea Volunteer Fire Department, which will assume
88 the duties of the fire protection services through an Agreement, dated September 25, 2008, with the
89 Town of Lauderdale-By-The-Sea. A portion of the cost to provide such fire protection services,
90 facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The
91 remaining costs required to provide fire protection services, facilities, and programs shall be funded
92 by available Town revenues other than Fire Protection Assessment proceeds. No Emergency
93 Medical Services (“EMS”) costs shall be funded by the Fire Protection Assessment proceeds.

94 (B) It is hereby ascertained, determined, and declared that each parcel of Assessed
95 Property located within Fire Protection Assessment Area - Townwide will be benefited by the

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96 Town's provision of fire protection services, facilities, and programs in an amount not less than the
97 Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this
98 Preliminary Assessment Resolution.

99 **Section 6. Imposition and Computation of Fire Protection Assessments.** Fire

100 Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories
101 on an annual basis pursuant to the procedures set forth in the Ordinance. Fire Protection
102 Assessments shall be computed in the manner set forth in this Preliminary Assessment Resolution.
103 The various property use categories are listed in Appendix "A".

104 **Section 7. Legislative Determinations of Special Benefit and Fair Apportionment.**

105 It is hereby ascertained and declared that the Fire Protection Assessed Costs provide a special
106 benefit to the Assessed Property based upon the legislative determinations of special benefit, as well
107 as the authority for the Town to levy the special assessment, ascertained and declared within the
108 Ordinance and the Initial Assessment Resolution, which are hereby ratified and confirmed, and
109 incorporated herein. .

110 **Section 8. Cost Apportionment Methodology.** The Cost Apportionment as explained

111 in the Initial Assessment Resolution is affirmed and incorporated herein by reference.

112 **Section 9. Parcel Apportionment Methodology.**

113 (A) The apportionment among Tax Parcels of that portion of the Fire Protection
114 Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be
115 consistent with the Parcel Apportionment methodology described and determined in Appendix "C",
116 which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this
117 Preliminary Assessment Resolution by reference.

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118 (B) It is hereby acknowledged that the Parcel Apportionment methodology described
119 and determined in Appendix “C” is to be applied in the calculation of the estimated Fire Protection
120 Assessment rates established in Section 10 of this Preliminary Assessment Resolution.

121 **Section 10. Establishment of Fire Protection Assessed Costs; Establishment of**
122 **Preliminary Fire Protection Assessments.**

123 (A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited
124 parcels within Fire Protection Special Assessment Area – Townwide pursuant to the Cost
125 Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2010, is
126 the amount established in the Estimated Fire Protection Assessment Rate Schedule, attached hereto
127 as Appendix “B”. The approval of the Estimated Fire Protection Assessment Rate Schedule by the
128 adoption of this Preliminary Assessment Resolution determines the amount of the Fire Protection
129 Assessed Costs. The remainder of such Fiscal Year budget for fire protection services, facilities,
130 and programs, and all costs of EMS, shall be funded from available Town revenue other than Fire
131 Protection Assessment proceeds. No EMS costs shall be funded through Fire Protection
132 Assessment proceeds.

133 (B) The estimated Fire Protection Assessments specified in the Estimated Fire Protection
134 Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed
135 Costs determined to be assessed in Fire Protection Assessment Area – Townwide in the Fiscal Year
136 commencing October 1, 2010.

137 (C) The estimated Fire Protection Assessments established in this Preliminary
138 Assessment Resolution shall be the estimated assessment rates applied in the preparation of the

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139 Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2010, as provided in
140 Section 11 of this Preliminary Assessment Resolution.

141 **Section 11. Assessment Roll.**

142 (A) The Town Manager, or his or her designee, is hereby directed to prepare, or cause to
143 be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2010, in the
144 manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within the
145 Property Use Categories. The Assessment Roll shall apportion the estimated Fire Protection
146 Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this
147 Preliminary Assessment Resolution. A copy of this Preliminary Assessment Resolution, the
148 Ordinance, documentation related to the estimated amount of the Fire Protection Assessed Cost to
149 be recovered through the imposition of Fire Protection Assessments, and the preliminary
150 Assessment Roll shall be maintained on file in the office of the Town Clerk and open to public
151 inspection. The foregoing shall not be construed to require that a preliminary Assessment Roll be
152 in printed form if the amount of the Fire Protection Assessment for each parcel of property can be
153 determined by the use of a computer terminal available to the public.

154 (B) It is hereby ascertained, determined, and declared that the method of determining the
155 Fire Protection Assessments for fire protection services as set forth in this Preliminary Assessment
156 Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among
157 parcels of Assessed Property located within Fire Protection Assessment Area – Townwide, and
158 ensures that no property is assessed an amount greater than the benefit it receives from Fire Services
159 provided by the Town.

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160 **Section 12. Authorization of Public Hearing.** There is hereby established a public
161 hearing to be held at 7:00 p.m., on September 13, 2010, in Town Commission Chambers, 4501
162 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308, at which time the Town Commission will
163 receive and consider any comments from the public and affected property owners on the Fire
164 Protection Assessments within Fire Protection Assessment Area – Townwide, and consider
165 imposing Fire Protection Assessments and collecting such assessments on the same bill as ad
166 valorem taxes.

167 **Section 13. Notice by Publication.** The Town Clerk shall publish a notice of the public
168 hearing authorized by Section 12 hereof, in the manner and time provided within the Ordinance.
169 The notice shall be published no later than August 24, 2010, in substantially the form attached
170 hereto as Appendix D.

171 **Section 14. Notice by Mail.** The Town Clerk shall ensure that proper and timely notice
172 is provided to the Owners of Assessed Property through use of the TRIM notices forwarded by the
173 Property Appraiser's Office to Property Owners within the Fire Protection Assessment Area –
174 Townwide within the Town in a manner consistent with the requirements of the Ordinance.

175 **Section 15. Proof of Notice.** The Town Manager, or his or her designee, may provide
176 proof of such notice by affidavit, if any is required pursuant to the Ordinance or Resolution.

177 **Section 16. Application of Assessment Proceeds.** Proceeds derived by the Town from
178 the Fire Protection Assessments will be utilized for the provision of fire protection services,
179 facilities, and programs. No proceeds shall be used to fund EMS.

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180 **Section 17. Partial Year Assessment.** Partial Year Assessments are hereby imposed
181 upon all property for which a certificate of occupancy is issued, as authorized by and provided in the
182 Ordinance.

183 **Section 18. Conflict.** All resolutions or parts of resolutions in conflict herewith are
184 hereby repealed to the extent of such conflict.

185 **Section 19. Severability.** If any clause, section, other part or application of this
186 Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or
187 application, it shall not affect the validity of the remaining portions or applications of this
188 Resolution.

189 **Section 20. Effective Date.** This Resolution shall become effective immediately upon
190 its passage and adoption.

191 **PASSED AND ADOPTED** this ____ day of _____, 2010.

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MAYOR ROSEANN MINNET

ATTEST

June White, Town Clerk

APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney

APPENDIX A

FIXED PROPERTY USE CODES

Fixed Property Use Code	Description	Category
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
112	BILLIARD CENTER	COMMERCIAL
113	AMUSEMENT CENTER	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	COMMERCIAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	INSTITUTIONAL
142	CLUB HOUSE	COMMERCIAL
143	YACHT CLUB	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
152	MUSEUM, ART GALLERY	INSTITUTIONAL
154	MEMORIAL STRUCTURE, MONUMENT	INSTITUTIONAL
155	COURT ROOM	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
171	AIRPORT TERMINAL	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
174	STREET LEVEL RAIL TERMINAL	COMMERCIAL
180	THEATER, STUDIO OTHER	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
182	AUDITORIUM, CONCERT HALL	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
185	RADIO, TV STUDIO	COMMERCIAL
186	MOVIE STUDIO	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL

Fixed Property Use Code	Description	Category
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	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	COMMERCIAL
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	MULTI-FAMILY
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	MULTI-FAMILY
449	HOTELS, MOTELS, INNS, LODGES	HOTEL/MOTEL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
460	DORMITORIES OTHER	INSTITUTIONAL
462	FRATERNITY, SORORITY HOUSE	INSTITUTIONAL
464	MILITARY BARRACKS/DORMITORY	MULTI-FAMILY
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

Fixed Property Use Code	Description	Category
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
610	ENERGY PRODUCTION, OTHER	INDUSTRIAL/WAREHOUSE
614	STEAM, HEAT ENERGY PLANT	INDUSTRIAL/WAREHOUSE
615	ELECTRIC GENERATING PLANT	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
635	COMPUTER, DATA PROCESSING CNTR	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
645	FLAMMABLE LIQUID SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
655	CROPS, ORCHARDS	AGRICULTURAL
659	LIVESTOCK PRODUCTION	AGRICULTURAL
669	FOREST, TIMBERLAND	AGRICULTURAL
679	MINING, QUARRYING/NATURAL RAW MATERIALS	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
807	OUTSIDE MATERIAL STORAGE AREA	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
816	GRAIN ELEVATORS, SILO	AGRICULTURAL
819	LIVESTOCK, POULTRY STORAGE	AGRICULTURAL
839	REFRIGERATED STORAGE	INDUSTRIAL/WAREHOUSE
849	OUTSIDE STORAGE TANK	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
922	TUNNEL	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
935	CAMPSITE WITH UTILITIES	RESIDENTIAL
936	VACANT LOT	VACANT
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
940	WATER AREAS, OTHER	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC

Fixed Property Use Code	Description	Category
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
973	TAXIWAY/UNCOV PARK/MAINT AREA	COMMERCIAL
974	AIRCRAFT LOADING AREA	COMMERCIAL
981	CONSTRUCTION SITE	NON-SPECIFIC
982	OIL, GAS FIELD	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 B

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE IN FIRE PROTECTION ASSESSMENT AREA - TOWNWIDE

SECTION B-1. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS IN FIRE PROTECTION ASSESSMENT AREA - TOWNWIDE. The estimated Fire Protection Assessed Costs to be assessed within Fire Protection Assessment Area – Townwide for the Fiscal Year commencing October 1, 2010 is \$1,062,369.00.

SECTION B-2. ESTIMATED FIRE PROTECTION ASSESSMENTS. The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels within Fire Protection Assessment Area – Townwide pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for fire protection services in Fire Protection Assessment Area – Townwide for the Fiscal Year commencing October 1, 2010, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

CATEGORY	BUILDING CLASSIFICATION	RATE/ UNIT
RESIDENTIAL	N/A	\$ 130.00
NON-RESIDENTIAL	< 1,999 SQ.FT.	\$ 249.50
	< 3,499	\$ 499.00
	< 4,999	\$ 872.50
	< 9,999	\$ 1246.50
	<19,999	\$ 2493.00
	<29,999	\$ 4985.50
	<39,999	\$ 7478.00
	>39,999 SQ. FT.	\$ 9971.00

APPENDIX C

PARCEL APPORTIONMENT METHODOLOGY

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

SECTION C-1. RESIDENTIAL PROPERTY. Calls to single-family residential, mobile home, and multi-family parcels were aggregated into one "residential" category. The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the demand Percentage attributable to Residential Property by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the Town, and then multiplying such quotient by the number of dwelling Units located on such Tax Parcel. The sum of the Fire Assessment so assigned to Residential parcels is the Fire Service Assessment revenue that will be received from said parcels.

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

(A) Respectively, multiply the Fire Protection Assessed Costs by the demand Percentage attributable to Non-Residential Property Use categories (Non-Residential Parcels). The resulting dollar amounts reflect the portions of the Town's fire protection budget to be respectively funded from Fire Protection assessment revenue derived from Non-Residential Parcels.

(B) Separate each Building on Non-Residential Parcels into one of the following square footage categories:

- (1) Buildings with a Building Area of less than or equal to 1,999 square feet;
- (2) Buildings with a Building Area between 2,000 square feet and 3,499 square feet;
- (3) Buildings with a Building Area between 3,500 square feet and 4,999 square feet;

- (4) Buildings with a Building Area between 5,000 square feet and 9,999 square feet;
 - (5) Buildings with a Building Area between 10,000 square feet and 19,999 square feet;
 - (6) Buildings with a Building Area between 20,000 square feet and 29,999 square feet;
 - (7) Buildings with a Building Area between 30,000 square feet and 39,999 square feet;
 - (8) Buildings with a Building Area equal to or greater than 40,000 square feet;
- (C) As to each Non-Residential Parcel, multiply the number of Buildings categorized in:
- (1) Subsection (B)(1) of this Section by 1,000 square feet;
 - (2) Subsection (B)(2) of this Section by 2,000 square feet;
 - (3) Subsection (B)(3) of this Section by 3,500 square feet;
 - (4) Subsection (B)(4) of this Section by 5,000 square feet;
 - (5) Subsection (B)(5) of this Section by 10,000 square feet;
 - (6) Subsection (B)(6) of this Section by 20,000 square feet;
 - (7) Subsection (B)(7) of this Section by 30,000 square feet;
 - (8) Subsection (B)(8) of this Section by 40,000 square feet;
- (D) For all Non-Residential Parcels, add the products of subsections (C)(1) through (C)(8) of this Section. The sum of these products reflects an aggregate square footage area each for Non-residential Parcels to be used by the Town in the computation of Fire Protection Assessments.
- (E) Divide the product of subsection (A) of this Section relative to all Non-Residential Parcels by the sum of the products for all Non-Residential Parcels described in subsection (D) of this Section. The resulting quotient expresses a dollar amount adjusted or weighted per square foot of improved area to be used in computing Fire Protection Assessments for Non-residential Property square footage ranges in subsection (C)(1) through (C)(8) of this Section.
- (F) For each of the Non-Residential Parcel square footage ranges in subsections (C)(1) through (C)(8) of this Section, multiply the low end of the square footage range by the dollar

amount per square foot of improved area in subsection (E) to determine the Fire Service Assessment for each range of improved square feet in subsection (C)(1) through (C)(8) of this Section. For each Non-Residential parcel, locate the improved square footage range within which its improved square feet of improved space lies and assign the Fire Service Assessment for that range to that parcel. The sum of the Fire Service Assessment so assigned to Non-Residential parcels is the Fire Service Assessment revenue that will be received from said parcels.

SECTION C-3. MIXED USE PROPERTY. The Fire Protection Assessments for each Tax Parcel classified in two or more Property Use categories shall be the sum of the Fire Protection Assessments computed for each Property Use category.

APPENDIX D

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 24, 2010

INSERT MAP OF TOWN

[FIRE PROTECTION ASSESSMENT AREA – TOWNWIDE]

NOTICE OF HEARING TO IMPOSE AND

PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Town Commission of the TOWN OF LAUDERDALE-BY-THE-SEA will conduct a public hearing to consider imposing fire protection special assessments for the provision of fire protection services within the geographical boundaries of the Town of Lauderdale-By-The-Sea, legally referred to as “Fire Protection Assessment Area – Townwide.”

The hearing will be held at 7:00 p.m. on September 13, 2010, in the Town Commission Chambers, 4501 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308, 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 Town Commission within 20 days of this notice. If a person decides to appeal any decision made by the Town 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 Town Clerk's office at (954) 776-0576 at least seven 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 protection assessment schedule.

CATEGORY	BUILDING CLASSIFICATION	RATE/ UNIT
RESIDENTIAL	N/A	\$ 130.00
NON-RESIDENTIAL	< 1,999 SQ.FT.	\$ 249.50
	< 3,499	\$ 499.00
	< 4,999	\$ 872.50
	< 9,999	\$ 1246.50
	< 19,999	\$ 2493.00
	< 9,999	\$ 4985.50
	< 39,999	\$ 7478.00
	>39,999 SQ. FT.	\$ 9971.00

Copies of the Fire Protection Assessment Ordinance, Preliminary Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Town Clerk's office, Town Hall, located at 4501 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2010, 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 Town Clerk at (954)776-0576, Monday through Friday between 9:00 a.m. and 4:00 p.m.

TOWN CLERK OF LAUDERDALE-BY-THE-SEA