

**CITY OF MIRAMAR
PROPOSED CITY COMMISSION AGENDA ITEM**

Meeting Date: July 8, 2026

Presenter's Name and Title: Rafael Sanmiguel, Director of Management and Budget

Prepared By: Rafael Sanmiguel, Director of Management and Budget

Temp. Reso. Number: 8725

Item Description: TEMP. RESO. #R8725 RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF MIRAMAR, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF. *(Management & Budget Director of Rafael Sanmiguel)*

Consent Resolution Ordinance Quasi-Judicial Public Hearing

Instructions for the Office of the City Clerk: None

Public Notice – As Required by the Sec. _____ of the City Code and/or Sec. _____, Florida Statutes, public notice for this item was provided as follows: on _____, in a _____ ad in the _____; by the posting the property on _____ and/or by sending mailed notice to property owners within _____ feet of the property on _____. (Fill in all that apply)

Special Voting Requirement – As required by Sec. _____, of the City Code and/or Sec. _____ Florida Statutes, approval of this item requires a _____ (unanimous 4/5ths etc. vote of the City Commission.

Fiscal Impact: Yes No


REMARKS: Fire Protection Assessment revenue in the estimated amount of \$32,400,000 is included in the FY 2027 budget in line item 001-30-304-000-000-325200.

Content:

- **Agenda Item Memo from the City Manager to City Commission**
- **Resolution TR8725**
 - **Appendix A: SITUATION FOUND CODES & DESCRIPTIONS**
 - **Appendix B: FIXED PROPERTY USE CODES & DESCRIPTIONS**
 - **Appendix C: BROWARD CO. PROP. USE (DOR) CODES AND DESCR.**
 - **Appendix D: BROWARD COUNTY PROPERTY APPRAISER'S BUILDING IMPROVEMENT CODES AND DESCRIPTIONS**
 - **Appendix E: EST. FIRE PROTECTION ASSESSMENT RATE SCHED.**
 - **Appendix F: PARCEL APPORTIONMENT METHODOLOGY**
 - **Appendix G: FORM OF NOTICE TO BE PUBLISHED**
 - **Appendix H: FORM OF NOTICE TO BE MAILED**
 - **Appendix I: FIRE ASSESSMENT REPORT**



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners
FROM: Dr. Roy L. Virgin, City Manager 
BY: Rafael Sanmiguel, Director of Management and Budget
DATE: July 2, 2026
RE: Temp. Reso. No. 8725 Fire Protection Assessment for Tax Year 2026

RECOMMENDATION: The City Manager recommends approval of Temp. Reso. No. 8725, providing for the fire protection assessment for Tax Year 2026. Revenues from this assessment will be collected in the City's Fiscal Year ("FY") 2027. The City Manager recommends maintaining the rates to the level that would fund the full cost of providing fire protection to the City thus eliminating the subsidy that is currently provided by other General Fund revenues.

ISSUE: The Fire Protection Assessment is required to be reauthorized each year.

BACKGROUND: The Fire Protection Assessment Program was approved by the City Commission twenty-one years ago. This revenue source is directed specifically to fund fire protection services.

DISCUSSION: The Fire Protection rates are calculated per the study included in Appendix I using an apportionment methodology and are calculated based on historic call data for both the number of calls for service and the type of residence, business, or institution requiring that service. The latest completed study was updated in May 2026 by Stantec Consulting Services, Inc. ("Stantec"). The Fire Protection Assessment is a revenue source in 25 of the 31 cities in Broward County, plus the unincorporated areas of the County. The assessment approved in this Preliminary Resolution may be decreased at the September public hearing on the Final Fire Protection Assessment Resolution but may only be increased if all residents are noticed in writing.

ANALYSIS: The proposed adjustments to the rates that would fund the full cost of providing fire protection to the City are as follows:

	<u>FY 2026 (Current Rates)</u>	<u>FY 2027 (New Study Rates)</u>
Residential	\$479.21 per unit	\$574.22 per unit
Commercial	\$0.7329 per S.F.	\$0.9817 per S.F.
Industrial/Warehouse	\$0.1794 per S.F.	\$0.2365 per S.F.
Mobile Homes	\$221.44 per unit	\$266.30 per unit
Institutional	\$0.3751 per S.F.	\$0.5654 per S.F.

This would generate revenue estimated in the amount of \$32,400,000 to the General Fund.

The Final Fire Protection Assessment Resolution will be considered for adoption at a Public Hearing on Monday, September 14, 2026, at 6:00 p.m.

Temp. Reso. No. 8725

5/14/26

6/24/26

**CITY OF MIRAMAR
MIRAMAR, FLORIDA**

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF MIRAMAR, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of Miramar, Florida (the "City Commission") enacted Ordinance 04-17 (the "Ordinance"), which authorizes the imposition and reimposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City; and

WHEREAS, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property; and

WHEREAS, the City Commission has imposed and reimposed the Fire Protection Assessment over the past twenty one Fiscal Years by way of the enactment of the Initial Assessment Resolution for FY 2005 (Resolution No. 04-179), as amended; the Final Assessment Resolution for FY 2005 (Resolution No. 04-216); the Preliminary Rate Resolution for FY 2006 (Resolution 05-253) and the Annual Rate Resolution for

Reso. No. _____

Temp. Reso. No. 8725

5/14/26

6/24/26

FY 2006 (Resolution No. 05-266); the Preliminary Rate Resolution for FY 2007 (Resolution No. 06-234) and the Annual Rate Resolution for FY 2007 (Resolution No. 06-254); the Preliminary Rate Resolution for FY 2008 (Resolution No. 07-218) and the Annual Rate Resolution for FY 2008 (Resolution No. 07-269); the Preliminary Rate Resolution for FY 2009 (Resolution No. 08-210) and the Annual Rate Resolution for FY 2009 (Resolution No. 08-231); the Preliminary Rate Resolution for FY 2010 (Resolution No. 09-168) and the Annual Rate Resolution for FY 2010 (Resolution No. 09-191); the Preliminary Rate Resolution for FY 2011 (Resolution No. 10-172) and the Annual Rate Resolution for FY 2011 (Resolution No. 10-205); the Preliminary Rate Resolution for FY 2012 (Resolution No. 11-144) and the Annual Rate Resolution for FY 2012 (Resolution No. 11-166); the Preliminary Rate Resolution for FY 2013 (Resolution No. 12-136) and the Annual Rate Resolution for FY 2013 (Resolution No. 12-160); the Preliminary Rate Resolution for FY 2014 (Resolution No. 13-128) and the Annual Rate Resolution for FY 2014 (Resolution No. 13-164); the Preliminary Rate Resolution for FY 2015 (Resolution No. 14-156) and the Annual Rate Resolution for FY 2015 (Resolution No. 14-182); the Preliminary Rate Resolution for FY 2016 (Resolution No. 15-167); and the Annual Rate Resolution for FY 2016 (Resolution No. 15-203); the Preliminary Rate Resolution for FY 2017 (Resolution No. 16-162) and the Annual Rate Resolution for FY 2017 (Resolution No. 16-195); the Preliminary Rate Resolution for FY 2018 (Resolution No. 17-172) and the Annual Rate Resolution for FY 2018 (Resolution No. 17-199); the Preliminary Rate Resolution for FY 2019 (Resolution No. 18-141) and the Annual Rate Resolution for FY 2019 (Resolution No. 18-176); the Preliminary Rate Resolution for FY 2020 (Resolution No. 19-134) and the Annual Rate Resolution for FY 2020 (Resolution No. 19-166) ; the

Reso. No. _____

Temp. Reso. No. 8725

5/14/26

6/24/26

Preliminary Rate Resolution for FY 2021 (Resolution No. 20-158) and the Annual Rate Resolution for FY 2021 (Resolution No. 20-179); the Preliminary Rate Resolution for FY 2022 (Resolution No. 21-131) and the Annual Rate Resolution for FY 2022 (Resolution No. 21-161); (collectively, the “Prior Imposition Resolutions”); the Preliminary Rate Resolution for FY 2023 (Resolution No. 22-146) and the Annual Rate Resolution for FY 2023 (Resolution No. 22-181); (collectively, the “Prior Imposition Resolutions”); the Preliminary Rate Resolution for FY 2024 (Resolution No. 23-149) and the Annual Rate Resolution for FY 2024 (Resolution No. 23-188); (collectively, the “Prior Imposition Resolutions”). the Preliminary Rate Resolution for FY 2025 (Resolution No. 24-151) and the Annual Rate Resolution for FY 2025 (Resolution No. 24-180); (collectively, the “Prior Imposition Resolutions”). the Preliminary Rate Resolution for FY 2026 (Resolution No. 25-182) and the Annual Rate Resolution for FY 2026 (Resolution No. 25-203); (collectively, the “Prior Imposition Resolutions”); and

WHEREAS, the City Commission desires to reimpose the fire protection assessment in the City using the procedures provided by the Ordinance, and as outlined in Appendices A through I, including the tax bill collection method, for the fiscal year beginning on October 1, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA AS FOLLOWS:

Section 1: AUTHORITY. This Resolution is adopted pursuant to the provisions of Ordinance No. 04-17 (“Ordinance”), Article VIII, Section 2 of the Florida Constitution, the Charter of the City of Miramar, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 2: DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Preliminary Rate Resolution for FY 2027, as defined in the Ordinance; it initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2026. Appendices A through C of the Initial Resolution are hereby amended and replaced by Appendices A through D attached hereto and incorporated herein.

All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and the Prior Imposition Resolutions. Unless the context indicates otherwise, words imparting the singular number include the plural number and vice versa. The following capitalized terms shall have the following meanings:

“Emergency Medical Services” means those services recorded in the Incident Reports that assign an “incident type code” of 311, 321, 322, 323, 381, 554, 661. The “Call Description Codes” are attached hereto as Appendix A.

“Mobile Home Park” 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.

“Property Use Categories” means, collectively, Residential Property, Mobile Home Park property, and all categories of Non-Residential Property.

“Residential Property” means those Tax Parcels with a Code Description

designated as "Residential" in Appendix D, excluding those Tax Parcels that meet the definition of Mobile Home Park.

Section 3: EXEMPTIONS. Residential property owners who qualify and receive the following exemptions pursuant to referenced Florida Statutes shall be exempt from the City's Fire Protection Assessment:

1. Full Exemption for Veteran's Service-Connected Total and Permanent Disability & Surviving Spouse of Veteran or First Responder (F.S. 196.081);
2. Total Exemption for Service-Connected Disabled Veteran confined to a wheelchair (F.S. 196.091);
3. Full Exemption for Totally and Permanently Disabled Persons
 - a. Permanent and Total Disability (Quadriplegic) (F.S. 196.101);
 - b. Permanent and Total Disability (Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)) (F.S. 196.101);
4. Tax Exemption for Totally and Permanently Disabled First Responders & Surviving Spouse of First Responder (F.S. 196.102);
5. Low-Income Senior's Additional Homestead Exemption (including Long-Term Residency Senior Exemption) (F.S. 196.075)

Section 4: PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the reimposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the City, the City shall provide fire protection services to such Assessed Property. A portion of the

cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost required to provide fire protection services, facilities, and programs shall be funded by legally available City revenues other than Fire Protection 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 protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

(C) It is hereby ascertained and declared that the Fire Protection Assessed Costs provide a special benefit to the Assessed Property based upon the legislative determinations in the Ordinance and the Initial Resolution, and based upon that certain report entitled "City of Miramar Fire Assessment Memorandum, May 2026" by Stantec Consulting Services, Inc., incorporated herein, and are fairly and reasonably apportioned to all assessed property.

Section 5: IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

Section 6: LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The legislative determinations of special benefit and apportionment embodied in the Ordinance and in the Prior Imposition Resolutions are affirmed and incorporated herein by reference.

Section 7: COST APPORTIONMENT METHODOLOGY

(A) Using data from the Fire Protection Incident Reports related to the type of calls and physical location of each call, the City assigned fire protection incidents to the Property Use Categories within the City.

(B) Based upon such assignment of Fire Protection Incident Reports to the Property Use Categories, the number of Fire Protection Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Protection Incident Reports allocated to each Property Use Category bear to the total number of Fire Protection Incident Reports documented for all Property Use Categories within the sampling period.

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

Section 8: PARCEL APPORTIONMENT METHODOLOGY.

(A) The apportionment among Tax Parcels of that portion of the Fire Protection 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 F, which Parcel Apportionment methodology is hereby approved, adopted, and incorporated into this Preliminary Rate Resolution by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in Appendix F is to be applied in the calculation of the

estimated Fire Protection Assessment rates established in Section 8 of this Preliminary Rate Resolution.

**Section 9: DETERMINATION OF FIRE PROTECTION ASSESSED COSTS;
ESTABLISHMENT OF ANNUAL FIRE PROTECTION ASSESSMENT RATES.**

(A) The Fire Protection 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, 2026, is the amount determined in the Estimated Fire Protection Assessment Rate Schedule, attached hereto, and by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Protection Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from legally available City revenue other than Fire Protection Assessment proceeds.

(B) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in the Fiscal Year beginning October 1, 2026. No portion of such Fire Protection Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Costs are attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Protection Assessments established in this Preliminary Rate 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, 2026, as provided in Section 9 of this Preliminary Rate Resolution.

Section 10: ASSESSMENT ROLL.

(A) The City Manager is directed to prepare or cause to be prepared an updated Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, the Ordinance, the Prior Imposition Resolutions, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the reimposition of Fire Protection Assessments, and the updated Assessment Roll shall be maintained on file in the office of the City Manager and open for public inspection. The foregoing shall not be construed to require that the updated Assessment Roll proposed for the Fiscal Year beginning October 1, 2026, be in printed form if the amount of the Fire Protection 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 Protection Assessments for fire protection services as set forth in the Initial Assessment Resolution and this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the City.

Section 11: AUTHORIZATION FOR PUBLIC HEARING. There is hereby established a public hearing to be held at 6:00 p.m. on September 14, 2026, in the

Temp. Reso. No. 8725

5/14/26

6/24/26

Commission Chambers of City Hall, 2300 Civic Center Place, Miramar, Florida, at which time the City Commission will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider reimposing Fire Protection Assessments for the Fiscal Year beginning October 1, 2026, and collecting such assessments on the same bill as ad valorem taxes.

Section 12: NOTICE BY PUBLICATION. The City Manager 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 August 24, 2026, in substantially the form attached hereto as Appendix G.

Section 13: NOTICE BY MAIL. Pursuant to section 200.069(11)(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(11)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Fire Protection Assessments for the Fiscal Year beginning on October 1, 2026. Such notices shall be mailed no later than August 24, 2026.

Section 14: APPLICATION OF ASSESSMENT PROCEEDS. It is hereby declared that the Fire Protection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act, as provided in Section 3.01 of the Ordinance for Fiscal Year beginning October 1, 2026. The revenue derived from the City's Fire Protection Assessments will be utilized for the provision of fire protection services, facilities, and programs, as reflected by the Fire Protection Assessed Cost. In the event

Temp. Reso. No. 8725

5/14/26

6/24/26

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 protection services, facilities, and programs.

Section 15: EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

Temp. Reso. No. 8725

5/14/26

6/24/26

PASSED AND ADOPTED this _____ day of _____, _____.

Mayor, Wayne M. Messam

Vice Mayor, Carson "Eddy" Edwards

ATTEST:

City Clerk, Denise A. Gibbs

I HEREBY CERTIFY that I have
approved this RESOLUTION
as to form:

City Attorney,
Austin Pamies Norris Weeks Powell, PLLC

<u>Requested by Administration</u>	<u>Voted</u>
Commissioner Maxwell B. Chambers	_____
Commissioner Avril Cherasard	_____
Commissioner Yvette Colbourne	_____
Vice Mayor Carson "Eddy" Edwards	_____
Mayor Wayne M. Messam	_____

Call Description Codes

Appendix A

Incident Type Code	Description	EMS Type Call
111	Building fire	No
112	Fires in structure other than in a building	No
113	Cooking fire, confined to container	No
115	Incinerator overload or malfunction, fire confined	No
116	Fuel burner/boiler malfunction, fire confined	No
117	Commercial Compactor fire, confined to rubbish	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as fixed residence	No
123	Fire in portable building, fixed location	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
134	Water vehicle fire	No
137	Camper or recreational vehicle (RV) fire	No
138	Off-road vehicle or heavy equipment fire	No
141	Forest, woods or wildland fire	No
142	Brush or brush-and-grass mixture fire	No
143	Grass fire	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
155	Outside stationary compactor/compacted trash fire	No
161	Outside storage fire	No
162	Outside equipment fire	No
163	Outside gas or vapor combustion explosion	No
173	Cultivated trees or nursery stock fire	No
210	Overpressure rupture from steam, other	No
211	Overpressure rupture of steam pipe or pipeline	No
221	Overpressure rupture of air or gas pipe/pipeline	No
240	Explosion (no fire), other	No
243	Fireworks explosion (no fire)	No
251	Excessive heat, scorch burns with no ignition	No
311	Medical assist, assist EMS crew	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Motor vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor vehicle accident with no injuries.	No
331	Lock-in (if lock out , use 511)	No
341	Search for person on land	No
342	Search for person in water	No
351	Extrication of victim(s) from building/structure	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
356	High-angle rescue	No
357	Extrication of victim(s) from machinery	No
361	Swimming/recreational water areas rescue	No
364	Surf rescue	No
365	Watercraft rescue	No
370	Electrical rescue, other	No
371	Electrocution or potential electrocution	No
381	Rescue or EMS standby	Yes
411	Gasoline or other flammable liquid spill	No

Call Description Codes

Appendix A

Incident Type Code	Description	EMS Type Call
412	Gas leak (natural gas or LPG)	No
413	Oil or other combustible liquid spill	No
421	Chemical hazard (no spill or leak)	No
422	Chemical spill or leak	No
424	Carbon monoxide incident	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
443	Breakdown of light ballast	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
451	Biological hazard, confirmed or suspected	No
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
463	Vehicle accident, general cleanup	No
481	Attempt to burn	No
511	Lock-out	No
512	Ring or jewelry removal	No
521	Water evacuation	No
522	Water or steam leak	No
531	Smoke or odor removal	No
541	Animal problem	No
542	Animal rescue	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator, no occupants	No
561	Unauthorized burning	No
611	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found on arrival at dispatch address	No
631	Authorized controlled burning	No
641	Vicinity alarm (incident in other location)	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Smoke from barbecue, tar kettle	No
661	EMS call, party transported by non-fire agency	Yes
671	HazMat release investigation w/no HazMat	No
672	Biological hazard investigation, none found	No
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious false alarm	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
731	Sprinkler activation due to malfunction	No
732	Extinguishing system activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No

Incident Type Code	Description	EMS Type Call
741	Sprinkler activation, no fire - unintentional	No
742	Extinguishing system activation	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system activation, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
751	Biological hazard, malicious false report	No
812	Flood assessment	No
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
815	Severe weather or natural disaster standby	No
911	Citizen complaint	No

Property Use Code	Description	Category
000	Undetermined	Non-Specific
100	Unknown Other	Non-Specific
110	Fixed Use Recreation, Other	Commercial
111	Bowling Alley	Commercial
113	Electronic Amusement Center	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	Institutional
140	Clubs, Other	Commercial
141	Athletic Club/Ymca	Institutional
142	Club House	Commercial
150	Public, Govt, Other	Institutional
151	Library	Institutional
160	Eating/Drinking Places	Commercial
161	Restaurant	Commercial
162	Nightclub	Commercial
173	Bus Terminal	Commercial
174	Rapid Transit Station	Commercial
180	Theater, Studio Other	Commercial
182	Auditorium, Concert Hall	Commercial
200	Educational Property Other	Institutional
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 Residece-Unlicensed	Commercial
300	Healthcare/Detention Other	Institutional
311	Care Of The Aged/Nursing Staff	Institutional
321	Mental Retardation/Development Disability Facility	Institutional
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	Institutional
363	Reformatory, Juvenile Detention Center	Institutional
365	Police Station	Non-Specific
400	Residential Other	Residential
419	One- And Two-Family Dwelling	Residential

Property Use Code	Description	Category
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	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	Office: Veterinary Or Research	Commercial
596	Post Office Or Mailing Forms	Institutional
599	Business Offices	Commercial
600	Basic Industry, Utility, Defense Other	Industrial/Warehouse
629	Laboratory Or Science Laboratory	Industrial/Warehouse
631	National Defense Site/Military Site	Institutional
639	Communications Center	Industrial/Warehouse
640	Utility Or Distribution System	Industrial/Warehouse
642	Electric Transmission Distib. System	Industrial/Warehouse
644	Gas Distribution System, Pipeline	Industrial/Warehouse
647	Water Utility	Industrial/Warehouse
669	Forest, Timberland	Agricultural
700	Manufacturing Property, Processing	Industrial/Warehouse
800	Storage Property Other	Industrial/Warehouse
807	Outside Material Storage Area	Non-Specific
808	Outbuilding Or Shed	Non-Specific
816	Grain Elevator, Silo	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	Non-Specific
891	General Warehouse	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, Protective Shelter	Non-Specific
931	Open Land, Field	Vacant
935	Campsite With Utilities	Vacant
936	Vacant Lot	Vacant
938	Graded And Cared For Plots Of Land	Agricultural

Property Use Code	Description	Category
940	Water Areas, Other	Non-Specific
946	Lake/River/Stream	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
981	Construction Site	Non-Specific
982	Oil Or Gas Field	Non-Specific
983	Pipeline, Power Line Right Of Way	Non-Specific
N/A	None	Non-Specific
NNN	None	Non-Specific
UUU	Undetermined	Non-Specific
MH	Mobile Homes	Mobile Homes

Code	Description
Residential	
001	Single Family Residence
002	Misc. Values On Separate Folios (Pools, Slabs, Utility, Garage, Fence, Paving)
099	Combination Uses
Commercial - Multi Family (1 Series)	
100	Apartments
101	Apartments W/Residence
101	Apartment Or Residence W/Store
101	Apartment Or Residence W/Office
102	House And 2 Units
102	House And 3+ Units
102	House With Guest House
103	Motels
104	Hotels Combines W/Stores/Offices
105	Co-Op Apartments
106	Trailer Parks
107	Trailers On Individually Owned Land
108	Group Bldgs (Farm Labor Quarters, Daries, Etc.)
109	Misc Value On Separate Folio (Pool, Cabanas, Rec. Bldg, Tennis Courts, Etc.)
199	Combination Uses
Commercial - Retail Consumer Services (2 Series)	
200	Row Stores - 2 Or More Units
201	Shopping Centers Regional
202	Department Stores
203	Restaurants
204	Bars
205	Sales Display Rooms
206	Single Bldg. (Misc Types Not Included In Other Codes)
207	Food Stores (Chain Or Large Private)
208	Lumber Yards
209	Store + Office (1-2 Stories)
210	
211	Shopping Centers Community
212	Shopping Centers Neighborhood
213	Restaurants (Franchise)
299	Combination Uses
Commercial Retail Consumer Services (3 Series)	
300	Office Bldg. Hi-Rise (5 + Stories)
300	Office Bldg. W/Whse
301	Banks
302	Medical (Dr. Or Dentist Office Or A Small Hospital Or Clinic)
303	Veterinarian Office (Or Small Animal Hospital, Clinic, Or Kennel)
304	Post Office - Non Exempt
305	Funeral Homes
310	
399	Combinational Uses
Commercial - Transportation - Automotive & Air (4 Series)	
400	Service Stations
401	Car Agency (New Or Used)
402	Garages (Repair, Or Car Wash, Etc.)

Code	Description
403	Parking Garages
404	Bus Terminals
405	Parking Lots (All Paving Except For Residence On Separate Folio)
406	Airports - Private
407	Marinas (Boats, Storage, Sales, Yards, Etc.)
408	Tire Stores (New Or Re-Caps)
409	Gasoline Storage
499	Combinational Uses
Commercial - Warehouse & Factories (5 Series)	
500	Warehouse (Any Type Of Storage Bldg. Large Or Small)
501	Packing House (Veg. Or Citrus)
502	Factories Or Mfg. Plants, Shops, Etc. W/No Retail
503	Misc. Value On Separate Folio. (I.E. Fence Slab, But Not Paving)
504	Processing Plant - Dairy, Citrus, Veg.
599	Combinational Uses
Commercial - Amusments Or Recreation (6 Series)	
600	Bowling Lanes, Skating
601	Theaters, Including Drive In'S
602	Racing - Horses, Harness, Dogs, Ja Alai, Etc.
603	Golf Courses & Miniature
604	Clubs, Non Exempt (Large, Yatch, Night Clubs, Etc)
605	Clubs - Exempt
606	Clubs & Lodges (Civic, Youth, Community, Recreational, Etc)
607	Fishing Piers
608	Amusement Parks
609	
699	Combinational Uses
Instititutional (7 Series)	
700	Municipal
701	County Or State Other Than Bpi
702	Bpi School Board
704	Medical (Private Hospitals, Nursing, Or Convalescent Homes)
705	Cemeteries (Private, Crematories, Mausoleums)
706	Schools (Private And Day Nurseries)
707	Religious
708	Marinas
709	Ft. Lauderdale International Airport
710	Port Everglades
711	Flood Control District
712	Seminole Indian Reservation
713	Turnpike Authority
714	F.I.N.D.
715	R.R. Property (See: 802)
716	Cemeteries (City Owned)
717	Acif
718	
799	Combinational Uses
Utilities - Private (8 Series)	
800	Power Companies
801	Telephone Companies
802	Railroad Comptroller

Code	Description
803	Water And Sewer Plants
804	Airports (See 406 Or 709)
805	Radio Stations
806	Gas Companies
899	Combinational Uses
Agriculture (9 Series)	
900	Groves
901	Sod
902	Agriculture
903	Small Buildings Not Included In Other Codes
999	Combinational Uses

Code	Description
00-09 Residential	
00	Vacant residential
01	Single family
03	Multi-family - 10 units or more
04	Condominium
05	Cooperatives
06	Retirement homes (not eligible for exemption under section 196.192 F.S. others shall be given an institutional classification)
07	Miscellaneous residential (migrant camp, boarding homes, etc.)
08	Multi-family - less than 10 units
09	Residential common elements/areas
10-39 Commercial	
10	Vacant commercial
11	Stores, 1-story
12	Mixed use - store and office or store and residential or residential combination
13	Department stores
14	Supermarkets
15	Regional shopping centers
16	Community shopping centers
17	Office buildings, non-professional services buildings, one-story
18	Office buildings, non-professional services buildings, multi-story
19	Professional services building
20	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
21	Restaurants, cafeterias
22	Drive-in restaurants
23	Financial institutions (banks, savings & loan companies, mortgage companies, credit services)
24	Insurance company offices
25	Repair service shops (excluding automotive), radio & TV repair, laundries, laundromats
27	Auto sales, repair and storage, auto-service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, mobile home sales, motorcycles, construction
28	Parking lots (commercial or patron), mobile home parks
29	Wholesale outlets, produce houses, manufacturing outlets
30	Florist, greenhouses
31	Drive-in theatres, open stadiums
32	Enclosed theatres, enclosed auditoriums
33	Nightclubs, cocktail lounges, bars, yacht clubs, social clubs, tennis clubs, clubhouses
34	Bowling alleys, skating rinks, pool halls, enclosed arenas
35	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
36	Camps
37	Race tracks, horse, auto or dog
38	Golf courses, driving ranges
39	Hotels, motels
40-49 Industrial	
40	Vacant industrial
41	Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants
42	Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants
43	Lumber yards, sawmills, planing mills
44	Packing plants, fruit & vegetable packing plants, meat packing plants
45	Canneries, fruit & vegetable, bottlers & brewers, distillers, wineries
46	Other food processing, candy factories, bakeries, potato chip factories
47	Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock & gravel plants
48	Warehousing, distribution terminals, trucking terminals, van & storage warehousing
49	Open storage, new & used bldg supplies, junk yards, auto wrecking, fuel storage, equipment & materials storage
50-69 Agricultural	
50	Improved agricultural
51	Cropland soil capability class I
52	Cropland soil capability class II
53	Cropland soil capability class III
54	Timberland - site index 90 & above
55	Timberland - site index 80-89
56	Timberland - site index 70-79

Code	Description
57	Timberland - site index 60-69
58	Timberland - site index 50-59
59	Timberland not classified by site index to pines
60	Grazing land soil capability class I
61	Grazing land soil capability class II
62	Grazing land soil capability class III
63	Grazing land soil capability class IV
64	Grazing land soil capability class V
65	Grazing land soil capability class VI
66	Orchard groves, citrus, etc
67	Poultry, bees, tropical fish, rabbits, etc.
68	Dairies, feed lots
69	Ornamentals, miscellaneous agriculture
70-79 Institutional	
70	Vacant institutional
71	Churches
72	Private schools and colleges
73	Privately owned hospitals
74	Homes for the aged
75	Orphanages, other non-profit or charitable services
76	Mortuaries, cemeteries, crematoriums
77	Clubs, lodges, union halls
78	Sanitariums, convalescent & rest homes
79	Cultural organizations, facilities
80-89 Government	
80	Vacant governmental
81	Military
82	Forests, parks, recreational areas
83	Public county schools - includes all property of board of public instruction
84	Colleges
85	Hospitals
86	Counties (other than public schools, colleges, hospitals) including non-municipal
87	State other than military, forests, parks, recreational areas, colleges, hospitals
88	Federal other than military, forests, parks, recreational areas, hospitals, colleges
89	Municipal other than parks, recreational areas, colleges, hospitals
90-97 Miscellaneous	
90	Leasehold interests (government owned property leased by a non-governmental lessee) Utility, gas & electricity, telephone & telegraph, locally assessed railroads, water & sewer service, pipelines, canals, radio/television communication
91	Mining lands, petroleum lands, or gas lands
92	Subsurface rights
93	Right-of-way, streets, roads, irrigation channel, ditch, etc.
94	Rivers & lakes, submerged lands
95	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
96	Outdoor recreational or park land subject to classified use assessment
97	
Centrally Assessed	
98	Centrally assessed
Non-Agricultural Acreage	
99	Acreage not zoned agricultural

APPENDIX E

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

APPENDIX E

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

SECTION A-1. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS.

The estimated Fire Protection Assessed Cost to be assessed for the Fiscal Year beginning October 1, 2026, is \$32,434,100.

SECTION A-2. ESTIMATED FIRE PROTECTION ASSESSMENTS.

(A) The estimated Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year beginning October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential	\$574.22			
Mobile Homes	\$266.30			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (per square foot)	Commercial	Industrial/Warehouse	Institutional
		\$0.9817	\$0.2365	\$0.5654

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

(C) Any shortfall in the expected Fire Protection proceeds due to any reduction or exemption from payment of the Fire Protection 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 Protection 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 Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

APPENDIX F

PARCEL APPORTIONMENT METHODOLOGY

APPENDIX F

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 B-1. RESIDENTIAL PROPERTY. The Fire Protection Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to the residential Property Use Category by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City for the residential Property Use Category, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

SECTION B-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 each of the non-residential Property Use Categories. The resulting dollar amounts reflect the portions of the City's fire protection budget to be respectively funded from Fire Protection 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 100,000 will be included within the calculation at

100,000 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 Protection 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 Protection 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 100,000 square feet, for each Building in the non-residential Property Use Categories. The resulting products for each Building expresses the amount of Fire Protection Assessments to be imposed on each Building of Non-Residential Property.

SECTION B-3. MOBILE HOME PARK PROPERTY. The Fire Protection Assessment for each Tax Parcel of Mobile Home Park property shall be computed by multiplying the Demand Percentage attributable to the Mobile Home Park Property Use Category by the Fire Protection Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City for the Mobile Home Park Property Use Category, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

SECTION B-4. 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 G

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 24, 2026

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

Notice is hereby given that the City Commission of the City of Miramar will conduct a public hearing to consider the reimposition of annual fire protection special assessments for the provision of fire protection services within the municipal boundaries of the City of Miramar for the Fiscal Year beginning October 1, 2026.

The hearing will be held at 6:00 p.m. on September 14, 2026, in the Commission Chambers of City Hall, 2300 Civic Center Place, Miramar, 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) 602-3012, 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 table reflects the proposed fire protection assessment schedules.

**FIRE PROTECTION ASSESSMENTS
FISCAL YEAR 2026-2027**

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential	\$574.22			
Mobile Homes	\$266.30			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (per square foot)	Commercial	Industrial/Warehouse	Institutional
		\$0.9817	\$0.2365	\$0.5654

Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments and the preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 2300 Civic Center Place, Miramar, Florida.

The fire protection service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2026, 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's Budget Office at (954) 602-3078, Monday through Thursday between 7:30 a.m. and 6:00 p.m.

[INSERT MAP OF THE CITY OF MIRAMAR]

**CITY COMMISSION
CITY OF MIRAMAR, FLORIDA**

APPENDIX H
FORM OF NOTICE TO BE MAILED

APPENDIX H

FORM OF NOTICE TO BE MAILED

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

City of Miramar
2300 Civic Center Place
Miramar, Florida 33025

CITY OF MIRAMAR, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE PROTECTION
NON-AD VALOREM ASSESSMENTS
NOTICE DATED: AUGUST 24, 2026

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, and the direction of the City Commission, notice is given by the City of Miramar that an annual assessment for fire protection services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2026 - September 30, 2027. The use of an annual special assessment to fund fire protection services benefiting improved property located within the City of Miramar in the past has proven to be fair, efficient and effective. The total annual fire protection assessment revenue to be collected within the City of Miramar is estimated to be \$32,434,100. The annual fire protection 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 protection assessment for the above parcel is \$_____.

The maximum annual fire protection assessment for the above parcel for Fiscal Year 2026-2027 and future fiscal years is \$_____.

A public hearing will be held at 6:00 p.m. on September 14, 2026, in the City Commission Chambers, City Hall, 2300 Civic Center Place, Miramar, 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 Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission 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 (954) 602-3012, 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 Commission 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 Protection Assessment Ordinance, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments, and the preliminary assessment roll for the upcoming Fiscal Year are available for inspection at the City Manager's office, located at City Hall, 2300 Civic Center Place, Miramar, Florida.

Both the fire protection 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 protection service assessment, please contact the City's Budget Office at (954) 602-3078, Monday through Thursday between 7:30 a.m. and 6:00 p.m.

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



City of Miramar, FL

Fire Rescue Assessment Program Update Draft Report

May 20, 2026





May 20, 2026

Re: Fire Rescue Assessment
Program Update
Draft Report

Stantec Consulting is pleased to present this Update Draft Report of the Fire Rescue Assessment Program Update, which we have conducted for the City of Miramar, Florida.

If the City has any questions, please do not hesitate to contact me by phone at (904) 671-0117, or via email at Peter.Napoli@Stantec.com. We appreciate the opportunity to be of service to the City and look forward to the possibility of doing so again soon.

Sincerely,

Peter Napoli
Senior Manager

A handwritten signature in black ink, appearing to read "Peter Napoli".

777 S. Harbour Island Blvd, Suite 600
Tamp, FL 33601
(904) 671-0117
Peter.Napoli@Stantec.com

Enclosure

TABLE OF CONTENTS

- 1 Introduction..... 3**
 - 1.1 Study Methodology 3
- 2 Florida Law Governing Special Assessments 5**
 - 2.1 Special Benefit Derived..... 5
 - 2.1.1 Special Benefit – The First Prong of the Two-Pronged Test..... 5
 - 2.2 Proportional Benefit / Fair Apportionment..... 6
 - 2.2.1 Fair Apportionment – The Second Prong of the Two-Pronged Test 6
- 3 Fire Rescue Costs 7**
 - 3.1 Budget Allocation 7
 - 3.1.1 Direct Allocations 7
 - 3.1.2 Administrative Factor 7
 - 3.1.3 Operational Factor 8
 - 3.2 Net Revenue Requirement 8
 - 3.2.1 Capital and Debt Service 8
 - 3.2.2 Offsetting Revenues 8
 - 3.2.3 FY 2027 Fire Rescue Net Revenue Requirement 9
 - 3.2.4 5-Year Fire Rescue Net Revenue Requirement 9
 - 3.2.5 5-Year Average Fire Rescue Net Revenue Requirement 10
- 4 Analysis of Service Calls 11**
 - 4.1 Assessment Property Classifications..... 11
 - 4.2 Calls for Service Analysis 11
- 5 Assessment Unit Analysis..... 13**
 - 5.1 Excluded and Exempt Properties..... 13
 - 5.2 Vacant & Agricultural Properties 13
 - 5.2.1 Residential Dwelling Units 13
 - 5.2.2 Non-Residential Units 14
 - 5.3 Calculated Units by Customer Class 14
- 6 Assessment Rate Calculation..... 15**
 - 6.1 Fire Rescue Costs by Classification 15
 - 6.2 Full Cost Recovery Rate Calculation 15
 - 6.3 Estimated Revenue..... 16

7	Summary of Recommendations	17
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1 INTRODUCTION

This report presents the results of an analysis to update the City of Miramar's (City) fire rescue non-ad valorem special assessment program. The City of Miramar's Fire Rescue Department provides response to all requests for assistance within the city limits, related to Fire Rescue, emergency management/disaster response, emergency medical services (EMS), general public assistance, and pertinent public education. The City currently funds a portion of its Fire Rescue services through a non-ad valorem special assessment program, supplemented by other available general funds and grants as available. This study intends to provide an update to the currently adopted fire assessment rates based on the most recent and local available data, while maintaining the City's existing assessment methodology structure.

The objective of this study is to identify the full cost recovery Fire Rescue Non-Ad Valorem Assessment rates of which the city can choose, as a policy decision, to recover the full or partial cost requirements of providing Fire Rescue service to properties within city limits for Fiscal Year (FY) 2027 and subsequent years. As outlined in the study methodology, the costs associated with these services are recovered in proportion to the benefit received from these services provided by the City.

1.1 STUDY METHODOLOGY

The methodology utilized within this study relies upon current property, calls for service, and cost data to create a fair and equitable assessment structure. The term "Fire Rescue" as used in this study refers to the twenty-four hours per day, seven days per week service for fire suppression provided by the City to properties located within the City's boundaries, including first responder service.

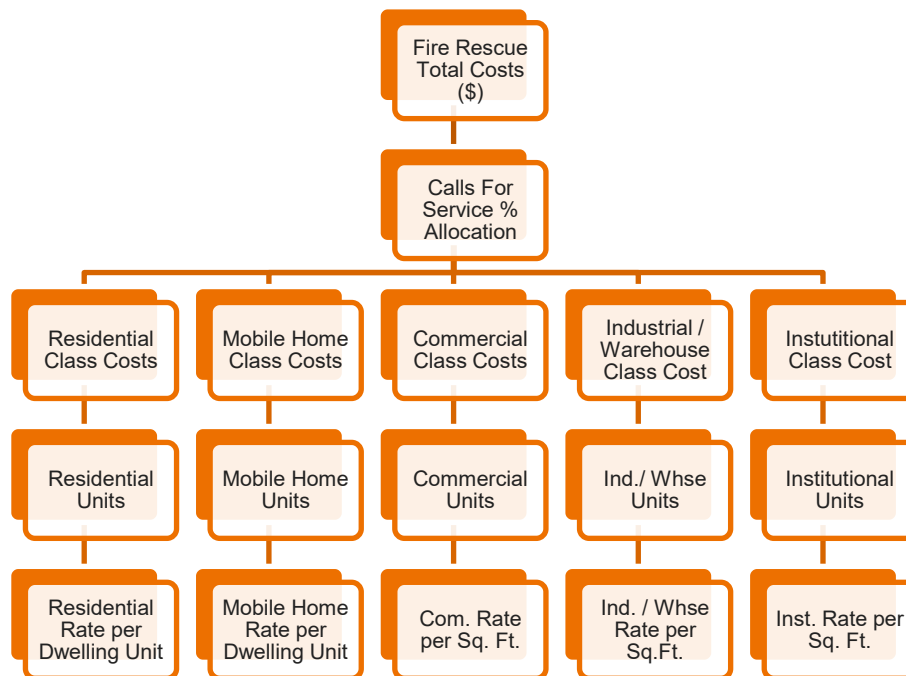
The development of a non-ad valorem special assessment to fund Fire Rescue service requires that the services and facilities, for which properties are to be assessed, confer a special benefit upon the property burdened by the assessment. Simply stated, there must be a logical relationship between the services and facilities provided and the benefit to the real property assessed. In addition to the special benefit requirement, the costs associated with providing the services and facilities must be reasonably apportioned to the properties that receive a benefit from Fire Rescue service, in proportion to the benefit received.

Therefore, the Fire Rescue assessments rates calculated in this study are developed such that the costs incurred by the City in providing Fire Rescue service will be recovered through assessments to benefited properties, in proportion to the benefit received by the demand for service, as reflected in the calls for service from each respective property class.

As presented in Figure 1 Fire Assessment Methodology below, the study first identifies the full Fire Rescue cost requirements for the preliminary FY 2027 budget, recognizing the high level of service traditionally provided by the City. This was accomplished through several interactive work sessions with City staff to confirm allocation parameters, and the planned capital improvement spending.

The full preliminary FY 2027 Fire Rescue service revenue requirements are then apportioned to property classes, based on a three-year average of calls for service for FY 2023 through FY 2025. Calls for service data is provided by the City as extracted from the National Fire Incident Reporting System (NFIRS). Once costs are apportioned to respective customer classes, costs by customer class are apportioned to improved residential and non-residential property classes based on calculated units. To arrive at the calculated units, a unit count for each property type is derived from property data obtained from the Broward County Property Appraiser's Office (Property Appraiser). Property classifications (residential vs. non-residential) are assigned based on the Department of Revenue (DOR) property use codes for each parcel as maintained on the Property Appraiser's database.

Figure 1 Fire Assessment Methodology



2 FLORIDA LAW GOVERNING SPECIAL ASSESSMENTS

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund capital improvements as well as operations and maintenance expenses for essential services such as roads, drainage, Fire Rescue services and utilities. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the “two-pronged test” and they are: 1) the property assessed must derive a special benefit from the improvement, service or facilities provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

2.1 SPECIAL BENEFIT DERIVED

In considering special benefit, the following question must be considered, “Can a special benefit be derived from Fire Rescue service by all properties within the City to meet the first prong of the two-pronged test, even if all properties are not improved and/or do not receive calls for service?”. The answer is “yes”, based in part upon each of the Florida Supreme Court determinations for each of the following cases:

1. *Fire District No. 1 of Polk County v. Jenkins*, a sufficient special benefit is derived by the availability of fire services to justify the imposition of the special assessment.
2. *Meyer v. City of Oakland Park*, the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain and capable of being realized within a reasonable time.
3. *City of Hallendale v. Meekins*, the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property but extended to any future use that could be reasonably made.

2.1.1 Special Benefit – The First Prong of the Two-Pronged Test

It is important to consider that the City maintains its Fire Rescue resources at a level that provides a response readiness condition to respond to calls for service throughout the City at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type, size, location within the City limits, or any other factors specific to the property requiring the service. Based upon discussions with City staff, regarding the extent and nature of the Fire Rescue Services provided, we have concluded that all developed parcels within the City receive a special benefit from the Fire Rescue Services provided. Such benefit is independent of, and realized even in the absence of, a call or need for actual service. The benefits include:

- Continuous availability of immediate response to fire.
- Provision of first responder medical aid to protect the life and safety of occupants.
- Enhanced property value, marketability of and/or ability to develop property.

- Rescue against the spread of fire to neighboring parcels, thereby limiting and containing liability.
- Increased use and enjoyment of the parcel derived from continual and immediately available comprehensive Fire Rescue service should the need arise.
- Enhanced marketability and value of the parcel when compared to a similarly configured parcel for which Fire Rescue services are unavailable.

Therefore, the first prong of the two-pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all developed properties in the City limits receive a special benefit from the Fire Rescue service provided.

2.2 PROPORTIONAL BENEFIT / FAIR APPORTIONMENT

Under Florida law local governments are afforded a great deal of latitude in developing reasonable apportionment of costs. Although there are several methodologies available for any given service improvement, the community imposing the assessment is at liberty to select the methodology, which provides the best fit in term of local needs and circumstances, as evidenced by the Florida Supreme Court findings referenced below:

1. *City of Boca Raton v. State of Florida*, that the apportionment of benefits is a legislative function, and that legislative determinations as to benefit and apportionment will be upheld unless the determination is arbitrary – that is, if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the City officials must be sustained.
2. *City of Boca Raton v. State of Florida*, the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts.

As such, while any number of methodologies may be available for a given service or improvement, the community imposing the assessment is at liberty to select the methodology, which provides the best fit in terms of local needs and circumstances.

2.2.1 Fair Apportionment – The Second Prong of the Two-Pronged Test

The second prong of the two-pronged test requires that the costs of the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit. The Fire Rescue services apportionment methodology used in this study allocates costs based on the demand for Fire Rescue services by classes of real developed property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. First, the assessable Fire Rescue costs are allocated among real developed property use categories based upon the historical demand for these services (cost apportionment). This demand is identified by examining the past three years, FY 2023 – FY 2025, of fire incident/calls for service data as reported by the City to the State Fire Marshal's office. Second, the costs attributed to each property class are apportioned among the parcels on a per dwelling unit basis for Residential uses and a square footage basis for Non-Residential uses (parcel apportionment).

3 FIRE RESCUE COSTS

3.1 BUDGET ALLOCATION

The Net Revenue Requirement (NRR) serves as the basis for the FY 2027 Fire Rescue Assessment calculations. The FY 2027 NRR is based upon the preliminary FY 2027 Budget and the Fire Rescue capital improvement plan, adjusted for offsetting revenues. At the time of this Study, the FY 2027 budget and capital improvement plan were preliminary in nature having been requested by the Fire Department, but not yet adopted by the City Commission.

Florida case law requires that the imposition of a special assessment for Fire Rescue services only be used to fund Fire Rescue services and first response rescue services, also referred to as “Basic Life Support” services. A Fire Rescue Assessment may not fund Emergency Medical Services (EMS), including transportation (Florida Supreme Court opinion in City of North Lauderdale v. SMM Properties), also referred to as “Advanced Life Support” services. Basic life support services provide on-the-scene medical care until the emergency medical crew arrives and advanced life support services involve the triage, treatment and transportation of injured persons to the hospital. For purposes of this report, the term Emergency Medical Services (EMS) is interchangeable with Advanced Life Support (ALS).

The City provides EMS, or ALS service, to properties within City. As part of identifying the costs of Fire Rescue services alone, allocation factors were used to separate Fire Rescue and EMS on a line-item basis.

3.1.1 Direct Allocations

Direct allocations were used for divisions of the Fire Rescue Department that were entirely Fire Rescue or EMS. The Emergency Medical Services portion of the budget was directly allocated to EMS. Life Safety and Fire Protection were directly allocated to Fire.

3.1.2 Administrative Factor

The administrative factor is necessary for the allocation for divisions and services that are shared between Fire Rescue and EMS and could not be directly allocated. The administrative factor is based on an analysis of each station and the average normal staffing needs per shift related to Fire Rescue apparatus versus EMS apparatus. The results that support the administrative factor are shown in Table 1.

Table 1

Average Normal Staffing	Fire (Non-EMS)	EMS
Personnel	17	15
Administrative Factor	53%	47%

The administrative factor is applied to the following divisions: Administration, Logistics, Training, and Emergency Management.

3.1.3 Operational Factor

The operational factor is based on the ratio of total Fire Rescue calls to EMS calls during the time frame FY 2023-2025 as shown in Table 2. The process for classifying the calls between Fire Rescue and EMS is explained in detail in Section 4 of this report. The operational factor is used to allocate departmental expenses that are linked to daily activity and deployment of resources. The operational factor is applied to budget line items such as Gasoline, Diesel Fuel, and Gas-Propane.

Table 2

FY 2023-25	Fire (Non-EMS)	EMS
Total Calls	12,366	28,125
Operational Factor	31%	69%

3.2 NET REVENUE REQUIREMENT

The Net Revenue Requirement (NRR) represents the maximum allowable revenue to be recovered by the assessment program.

3.2.1 Capital and Debt Service

Several items were included in addition to the Fire Rescue allocation of the FY 2027 Preliminary Budget. The Fire portion of the debt service related to the equipment lease is allocated to Fire Rescue based on number of fire vehicles funded by the lease, which as equal to about \$1 million per year. An average annual capital funding amount is also included based on the City's planned fire capital projects. The next five years of planned Fire Rescue capital projects include the Renovation of Fire Station 84, Replacement of Bay Doors at Fire Station 70, Air and Light Special Operations Vehicle and Fire Station 107 Expansion. The average amount for capital used in the Study is approximately \$1.8 million per year.

3.2.2 Offsetting Revenues

The offsetting revenues from other sources were deducted from the gross expenditure requirements, so that the full complement of dedicated Fire Rescue revenues are not double recovered. The total offsetting revenues amounted to approximately \$2.5 million per year and mostly included the revenues received from fire inspection fees.

3.2.3 FY 2027 Fire Rescue Net Revenue Requirement

Finally, a 4% allowance (i.e. assumed reduction in revenues) for early payment/statutory discounts, 2% allowance for the cost of Tax Collection, the Fire Study costs, and \$0.50 per parcel for the property appraiser's charges are included to determine the annual net revenue requirement to be recovered by the fire assessment rates.

The final Fire Rescue Net Revenue Requirement for FY 2027 is presented in Table 3. The Net Revenue Requirement in FY 2027 represents 100% Cost Recovery or Maximum Allocated costs for the annual assessments as calculated herein.

Table 3

FY 2027 Fire Assessment Net Revenue Requirement	FY 2027
Personnel Services	\$ 27,549,414
Operating Expense	\$ 3,605,085
Departmental Capital Outlay	\$ 1,037,002
Fire Allocated Operating Expenses	\$ 32,191,500
Debt Service	\$ 1,079,075
Capital	\$ 1,816,353
Total Fire Expenses	\$ 35,086,928
Less: Offsetting Revenues	\$ (2,546,382)
Net Fire Expenses	\$ 32,540,546
TC Collection Costs (2%)	\$ 650,811
Property Appraiser (\$0.50 per parcel)	\$ 20,000
Statutory Discount & Non-Collection (5%)	\$ 1,627,027
Study Costs	\$ 39,950
Total Fire Net Revenue Requirement	\$ 34,878,334

3.2.4 5-Year Fire Rescue Net Revenue Requirement

The Fire Rescue Net Revenue Requirement calculated for FY 2027 is projected to FY 2031 based on several escalation factors reviewed and agreed upon with the City's budget staff to reflect historical trends and plans. These escalation factors are applied to employee salaries, pension costs, and operating supplies to capture the anticipated year-over-year increases associated with these expenses. The results of the 5-year projection are presented in Table 4 below.

Table 4

Projected Fire Assessment Net Revenue Requirement	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personnel Services	\$27,549,414	\$29,050,255	\$30,645,268	\$32,340,624	\$34,142,912
Operating Expense	\$3,605,085	\$3,694,636	\$3,786,873	\$3,881,877	\$3,979,732
Departmental Capital Outlay	\$1,037,002	\$1,037,002	\$1,037,002	\$1,037,002	\$1,037,002
Fire Allocated Operating Expenses	\$32,191,500	\$33,781,893	\$35,469,143	\$37,259,503	\$39,159,646

Debt Service	\$1,079,075	\$1,079,075	\$1,079,883	\$1,079,387	\$1,077,510
Capital	\$1,816,353	\$1,816,353	\$1,816,353	\$1,816,353	\$1,816,353
Total Fire Expenses	\$35,086,928	\$36,677,320	\$38,365,378	\$40,155,243	\$42,053,509
Less: Offsetting Revenues	-\$2,546,382	-\$2,546,382	-\$2,546,382	-\$2,546,382	-\$2,546,382
Net Fire Expenses	\$32,540,546	\$34,130,938	\$35,818,996	\$37,608,861	\$39,507,126
TC Collection Costs (2%)	\$650,811	\$682,619	\$716,380	\$752,177	\$790,143
Property Appraiser (\$0.50 per parcel)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Statutory Discount & Non-Collection (5%)	\$1,627,027	\$1,706,547	\$1,790,950	\$1,880,443	\$1,975,356
Study Costs	\$39,950	\$0	\$0	\$0	\$0
Total Fire Net Revenue Requirement	\$34,878,334	\$36,540,104	\$38,346,326	\$40,261,481	\$42,292,625

3.2.5 5-Year Average Fire Rescue Net Revenue Requirement

The City's practice has been to adopt a 5-year average assessment rate to avoid rate spikes and consecutive years of rate increases. In order to calculate the 5-year average rate, the projected Fire Net Revenue Requirement was averaged over 5 years and used to calculate the rates. Table 5 presents the 5-year average Fire Net Revenue Requirement.

Table 5

5-Year Average Fire Assessment Net Revenue Requirement	Average
Personnel Services	\$30,745,695
Operating Expense	\$3,789,641
Departmental Capital Outlay	\$1,037,002
Fire Allocated Operating Expenses	\$35,572,337
Debt Service	\$1,078,986
Capital	\$1,816,353
Total Fire Expenses	\$38,467,676
Less: Offsetting Revenues	-\$2,546,382
Net Fire Expenses	\$35,921,293
TC Collection Costs (2%)	\$718,426
Property Appraiser (\$0.50 per parcel)	\$20,000
Statutory Discount & Non-Collection (5%)	\$1,796,065
Study Costs	\$7,990
Total Fire Net Revenue Requirement	\$38,463,774

4 ANALYSIS OF SERVICE CALLS

The costs identified in this study were apportioned to property classes based upon an analysis of the calls for service data provided by the City's Fire Department. This section of the study presents the results of the calls for service allocation.

4.1 ASSESSMENT PROPERTY CLASSIFICATIONS

This assessment study utilized four property classifications as the basis for all apportionments to property classes. These property classifications are common assessment classifications used throughout Florida in Fire Rescue assessment calculations and represent the property classifications used by the current Fire Assessment Program of the City. The property classifications utilized in this study include:

- Residential
- Mobile Homes
- Commercial
- Industrial/Warehouse
- Institutional

4.2 CALLS FOR SERVICE ANALYSIS

The call/incident data was used to identify the number and type of incident calls made to the City for Fire Rescue and/or Emergency Medical Services (EMS) for a three-year period of October 1, 2022, through September 30, 2025. The call/incident data was extracted from the National Fire Incident Reporting System (NIFRS).

To process the data, the data field containing the type of incident was used to separate calls determined to be for EMS from Fire Rescue and First Responder response calls. Only calls with non-EMS incident types were used for the apportionment of the Fire Rescue Assessments. The call data represented 40,491 calls over three years. Of these calls, 12,366 were identified as Fire related, 28,125 were identified as EMS or Non-Specific and excluded from the analysis.

Once the Fire related calls were isolated, these calls were allocated to property type as coded in the call data. Of the 12,366 calls identified as Fire related, 6,516 were calls to real property and specific property uses. The remaining calls were associated with non-real property or non-specific property and were excluded from the analysis. Miramar is a mature city without numerous vacant platted single-family parcels or large tracts of undeveloped land, for which development is relatively imminent. Furthermore, the number of calls for service to vacant, undeveloped property during the study period is relatively low and of limited statistical significance when compared to the total call volume. Therefore, it is assumed that the suppression of fires on vacant property primarily benefits adjacent improved property by containing the spread of fire rather than preserving the value of the vacant parcel or the use and enjoyment of any surface improvements. Accordingly, calls to vacant property were not included in the final analysis of the call

database, nor were any costs assigned to vacant parcels. Table 6 below provides the final call analysis results by property use classification after removal of all non-EMS, non-specific and vacant land calls.

Table 6

Property Use	FY 2023 - FY 2025	
	Fire Calls	Call Allocation
Residential	4,460	68.45%
Mobile Homes	24	0.37%
Commercial	1,252	19.21%
Industrial/Warehouse	324	4.97%
Institutional	456	7.00%
Total	6,516	100.00%

5 ASSESSMENT UNIT ANALYSIS

The basis for of the determination of the number of assessment units for each parcel in the City was derived from parcel database as provided by the Broward County Property Appraiser. Each parcel was assigned units for the assessment calculations based upon the fields available within the Property Appraiser's database. The specific methodology and underlying assumptions for the parcel apportionment within each category of property classification is generally described in this section of the report. The apportioned costs to each property classification are divided amongst the assessment units for each classification of property, to create the Assessment Rate.

5.1 EXCLUDED AND EXEMPT PROPERTIES

Parcels, such as lake bottoms, marshes, and properties that will likely never develop, are typically excluded from such assessments, because they receive no benefit from Fire Rescue Services. Certain parcel types are exempt by State statutes or case law from non-ad valorem assessments, such as this Fire Rescue Assessment. This study includes the required exemptions for City, County, State, and Federally owned properties. In addition, the City has historically adopted exemption policies for Churches & qualified Hardships. The historically exempted parcels are included in the cost apportionment but are not billed an assessment, meaning the City funds the proportional assessed costs from other sources. The unrecovered revenue from any exemptions would need to be funded through other City general revenues. In order to identify the excluded as well as exempt parcels, the DOR codes and exemption codes assigned to each property by the Property Appraiser were utilized.

5.2 VACANT & AGRICULTURAL PROPERTIES

Based upon the historically low demand for fire rescue services in the City for vacant and agricultural properties, these properties were not assessed for fire rescue services. Additionally, because of the urbanized nature of the City, the suppression of fire on vacant property primarily benefits improved property by the containment of the spread of fire, rather than the preservation of the value of the vacant property. However, upon certificate of occupancy, it is recommended that any vacant parcel with recent assessable improvements be subjected to a prorated payment for the current fiscal year as well as an estimated assessment for the next fiscal year prior to issuance of a certificate of occupancy.

5.2.1 Residential Dwelling Units

The following assumptions support findings that parcel apportionment applied in the Residential Property Use Classification (including single-family, condominiums, duplexes, triplexes, apartment complexes, cooperatives, mobile homes etc.) is fair and reasonable.

- The size or the value of a single-family home does not determine the scope of the required Fire Rescue response. The potential demand for Fire Rescue services is driven by the existence of residential dwelling units on a residential parcel.

- Apportioning the assessed costs for Fire Rescue services attributable to the residential property use category 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.

For purposes hereof, the term "dwelling unit" shall mean a building, or portion thereof, which is lawfully 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, including a mobile home.

5.2.2 Non-Residential Units

To assess the amount of special benefit equitably amongst parcels within the Non-Residential categories, it is necessary to relate each property’s proportional special benefit to the special benefits of all other properties within this category. The apportionment is based on a property’s building square footage.

The following assumptions support findings that the parcel apportionment applied in the Non-Residential categories is fair and reasonable:

- The assessment of Non-Residential structures based upon square footage is fair and reasonable for the purposes of parcel apportionment, because the demand for Fire Rescue availability and the resources expended in combating an actual fire event vary in proportion to the size of structures and improvements within benefited parcels.
- The fire flow capacity anticipated at a fire scene limits the benefit provided to a structure beyond a certain size. Therefore, it is fair and reasonable to place a cap on the square footage classification of benefited buildings within the Non-Residential property use categories. As such, a structure size cap of 100,000 square footage is used, which generally corresponds to the ISO NFPA (National Fire Rescue Association) Fire Flow Standards for the maximum pumping capacity of the City’s Fire Department.

5.3 CALCULATED UNITS BY CUSTOMER CLASS

By the methodology and parameters described in this section of the report, the analysis has identified the following unit counts per assessment class summarized in Table 7 below.

Table 7

Category	Allocated Number of Units	Unit Type
Residential	45,849	Dwelling Units
Mobile Homes	532	Dwelling Units
Commercial	7,528,219	Square Feet
Industrial/Warehouse	8,088,223	Square Feet
Institutional	4,761,067	Square Feet

6 ASSESSMENT RATE CALCULATION

6.1 FIRE RESCUE COSTS BY CLASSIFICATION

The next step is to apportion the total fire net revenue requirement as identified in section 3 to each property classification as identified in the Service Calls Analysis, Section 4 of this report and presented in Table 4. The results of the apportionment calculations are presented in Table 8.

Table 8

Category	FY 2023 - FY 2025 Call Allocation	Allocation of 5- Year Average Assessable Costs
Residential	68.45%	\$ 26,327,261
Mobile Homes	0.37%	\$ 141,671
Commercial	19.21%	\$ 7,390,523
Industrial/Warehouse	4.97%	\$ 1,912,563
Institutional	7.00%	\$ 2,691,756
		\$ 38,463,774

6.2 FULL COST RECOVERY RATE CALCULATION

Once net revenue requirements were apportioned to property classifications, the next and final step was to divide the net revenue requirements for each separate property classification by the total assessment units for each property classification as identified in Section 5, Assessment Unit Analysis, of this report and presented in Table 4. The full cost 5-Year Average Net Revenue Requirement is apportioned to all non-excluded properties. Exempted property is included in the apportionment but is not assessed. Table 9 presents the calculated FY 2027 Fire Rescue Assessment Rates at full (100%) cost recovery.

Table 9

Category	Allocation of 5-Year Average Assessable Costs	Allocated Number of Units	5-Year Average Fire Assessment Rate per Unit
Residential	\$26,327,261	45,849	\$574.2200
Mobile Homes	\$141,671	532	\$266.3000
Commercial	\$7,390,523	7,528,219	\$0.9817
Industrial/Warehouse	\$1,912,563	8,088,223	\$0.2365
Institutional	\$2,691,756	4,761,067	\$0.5654
	\$38,463,774		

6.3 ESTIMATED REVENUE

The rates presented in the previous section reflects the 5-Year Average maximum calculated rate, or at 100% cost recovery. The billed assessment units are different from the allocated assessment units because the exempt units are removed. The billed units are applied to the calculated rates to estimate the revenue generated by the assessment program in FY 2027. A 93% collection rate is used to acknowledge the 4% early payment discount, tax collector's cost, property appraiser's cost, and contingency. Table 10 presents the calculation of the estimated collected revenue for FY 2027 based on application of the calculated 5-Year Average rates.

Table 10

Category	Billed Units (Non-Exempt)	5-Year Average Fire Assessment Rate per Unit	FY27 Billed Revenue
Residential	44,160	\$574.2200	\$25,357,555
Mobile Homes	532	\$266.3000	\$141,672
Commercial	7,526,924	\$0.9817	\$7,389,181
Industrial/Warehouse	8,088,223	\$0.2365	\$1,912,865
Institutional	131,143	\$0.5654	\$74,148
Total Billed Revenue			\$34,875,421
Less: Assessment Costs (7%)			-\$2,441,279
Estimated Collected Revenue			\$32,434,142

7 SUMMARY OF RECOMMENDATIONS

Based upon the results of the analysis presented herein, we recommend the following:

1. If the City wishes to adjust its Fire Rescue Non-Ad Valorem Assessment fees, we recommend the Assessment Rates described herein to be adopted by the City for FY 2027 at or below the full cost recovery calculation as presented in Table 10 of this report.
2. We recommend the assessment calculations are updated at least every five years to keep pace with changes in costs, property demographics and calls for service characteristics.

Call Description Codes

Appendix A

Incident Type Code	Description	EMS Type Call
111	Building fire	No
112	Fires in structure other than in a building	No
113	Cooking fire, confined to container	No
115	Incinerator overload or malfunction, fire confined	No
116	Fuel burner/boiler malfunction, fire confined	No
117	Commercial Compactor fire, confined to rubbish	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as fixed residence	No
123	Fire in portable building, fixed location	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle fire	No
134	Water vehicle fire	No
137	Camper or recreational vehicle (RV) fire	No
138	Off-road vehicle or heavy equipment fire	No
141	Forest, woods or wildland fire	No
142	Brush or brush-and-grass mixture fire	No
143	Grass fire	No
151	Outside rubbish, trash or waste fire	No
152	Garbage dump or sanitary landfill fire	No
154	Dumpster or other outside trash receptacle fire	No
155	Outside stationary compactor/compacted trash fire	No
161	Outside storage fire	No
162	Outside equipment fire	No
163	Outside gas or vapor combustion explosion	No
173	Cultivated trees or nursery stock fire	No
210	Overpressure rupture from steam, other	No
211	Overpressure rupture of steam pipe or pipeline	No
221	Overpressure rupture of air or gas pipe/pipeline	No
240	Explosion (no fire), other	No
243	Fireworks explosion (no fire)	No
251	Excessive heat, scorch burns with no ignition	No
311	Medical assist, assist EMS crew	Yes
321	EMS call, excluding vehicle accident with injury	Yes
322	Motor vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor vehicle accident with no injuries.	No
331	Lock-in (if lock out , use 511)	No
341	Search for person on land	No
342	Search for person in water	No
351	Extrication of victim(s) from building/structure	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
356	High-angle rescue	No
357	Extrication of victim(s) from machinery	No
361	Swimming/recreational water areas rescue	No
364	Surf rescue	No
365	Watercraft rescue	No
370	Electrical rescue, other	No
371	Electrocution or potential electrocution	No
381	Rescue or EMS standby	Yes
411	Gasoline or other flammable liquid spill	No

Call Description Codes

Appendix A

Incident Type Code	Description	EMS Type Call
412	Gas leak (natural gas or LPG)	No
413	Oil or other combustible liquid spill	No
421	Chemical hazard (no spill or leak)	No
422	Chemical spill or leak	No
424	Carbon monoxide incident	No
441	Heat from short circuit (wiring), defective/worn	No
442	Overheated motor	No
443	Breakdown of light ballast	No
444	Power line down	No
445	Arcing, shorted electrical equipment	No
451	Biological hazard, confirmed or suspected	No
461	Building or structure weakened or collapsed	No
462	Aircraft standby	No
463	Vehicle accident, general cleanup	No
481	Attempt to burn	No
511	Lock-out	No
512	Ring or jewelry removal	No
521	Water evacuation	No
522	Water or steam leak	No
531	Smoke or odor removal	No
541	Animal problem	No
542	Animal rescue	No
551	Assist police or other governmental agency	No
552	Police matter	No
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator, no occupants	No
561	Unauthorized burning	No
611	Dispatched & canceled en route	No
621	Wrong location	No
622	No incident found on arrival at dispatch address	No
631	Authorized controlled burning	No
641	Vicinity alarm (incident in other location)	No
651	Smoke scare, odor of smoke	No
652	Steam, vapor, fog or dust thought to be smoke	No
653	Smoke from barbecue, tar kettle	No
661	EMS call, party transported by non-fire agency	Yes
671	HazMat release investigation w/no HazMat	No
672	Biological hazard investigation, none found	No
711	Municipal alarm system, malicious false alarm	No
712	Direct tie to FD, malicious false alarm	No
713	Telephone, malicious false alarm	No
714	Central station, malicious false alarm	No
715	Local alarm system, malicious false alarm	No
721	Bomb scare - no bomb	No
731	Sprinkler activation due to malfunction	No
732	Extinguishing system activation due to malfunction	No
733	Smoke detector activation due to malfunction	No
734	Heat detector activation due to malfunction	No
735	Alarm system sounded due to malfunction	No
736	CO detector activation due to malfunction	No

Incident Type Code	Description	EMS Type Call
741	Sprinkler activation, no fire - unintentional	No
742	Extinguishing system activation	No
743	Smoke detector activation, no fire - unintentional	No
744	Detector activation, no fire - unintentional	No
745	Alarm system activation, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
751	Biological hazard, malicious false report	No
812	Flood assessment	No
813	Wind storm, tornado/hurricane assessment	No
814	Lightning strike (no fire)	No
815	Severe weather or natural disaster standby	No
911	Citizen complaint	No

Property Use Code	Description	Category
000	Undetermined	Non-Specific
100	Unknown Other	Non-Specific
110	Fixed Use Recreation, Other	Commercial
111	Bowling Alley	Commercial
113	Electronic Amusement Center	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	Institutional
140	Clubs, Other	Commercial
141	Athletic Club/Ymca	Institutional
142	Club House	Commercial
150	Public, Govt, Other	Institutional
151	Library	Institutional
160	Eating/Drinking Places	Commercial
161	Restaurant	Commercial
162	Nightclub	Commercial
173	Bus Terminal	Commercial
174	Rapid Transit Station	Commercial
180	Theater, Studio Other	Commercial
182	Auditorium, Concert Hall	Commercial
200	Educational Property Other	Institutional
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 Residece-Unlicensed	Commercial
300	Healthcare/Detention Other	Institutional
311	Care Of The Aged/Nursing Staff	Institutional
321	Mental Retardation/Development Disability Facility	Institutional
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	Institutional
363	Reformatory, Juvenile Detention Center	Institutional
365	Police Station	Non-Specific
400	Residential Other	Residential
419	One- And Two-Family Dwelling	Residential

Property Use Code	Description	Category
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	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	Office: Veterinary Or Research	Commercial
596	Post Office Or Mailing Forms	Institutional
599	Business Offices	Commercial
600	Basic Industry, Utility, Defense Other	Industrial/Warehouse
629	Laboratory Or Science Laboratory	Industrial/Warehouse
631	National Defense Site/Military Site	Institutional
639	Communications Center	Industrial/Warehouse
640	Utility Or Distribution System	Industrial/Warehouse
642	Electric Transmission Distib. System	Industrial/Warehouse
644	Gas Distribution System, Pipeline	Industrial/Warehouse
647	Water Utility	Industrial/Warehouse
669	Forest, Timberland	Agricultural
700	Manufacturing Property, Processing	Industrial/Warehouse
800	Storage Property Other	Industrial/Warehouse
807	Outside Material Storage Area	Non-Specific
808	Outbuilding Or Shed	Non-Specific
816	Grain Elevator, Silo	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	Non-Specific
891	General Warehouse	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, Protective Shelter	Non-Specific
931	Open Land, Field	Vacant
935	Campsite With Utilities	Vacant
936	Vacant Lot	Vacant
938	Graded And Cared For Plots Of Land	Agricultural

Property Use Code	Description	Category
940	Water Areas, Other	Non-Specific
946	Lake/River/Stream	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
981	Construction Site	Non-Specific
982	Oil Or Gas Field	Non-Specific
983	Pipeline, Power Line Right Of Way	Non-Specific
N/A	None	Non-Specific
NNN	None	Non-Specific
UUU	Undetermined	Non-Specific
MH	Mobile Homes	Mobile Homes

Code	Description
Residential	
001	Single Family Residence
002	Misc. Values On Separate Folios (Pools, Slabs, Utility, Garage, Fence, Paving)
099	Combination Uses
Commercial - Multi Family (1 Series)	
100	Apartments
101	Apartments W/Residence
101	Apartment Or Residence W/Store
101	Apartment Or Residence W/Office
102	House And 2 Units
102	House And 3+ Units
102	House With Guest House
103	Motels
104	Hotels Combines W/Stores/Offices
105	Co-Op Apartments
106	Trailer Parks
107	Trailers On Individually Owned Land
108	Group Bldgs (Farm Labor Quarters, Daries, Etc.)
109	Misc Value On Separate Folio (Pool, Cabanas, Rec. Bldg, Tennis Courts, Etc.)
199	Combination Uses
Commercial - Retail Consumer Services (2 Series)	
200	Row Stores - 2 Or More Units
201	Shopping Centers Regional
202	Department Stores
203	Restaurants
204	Bars
205	Sales Display Rooms
206	Single Bldg. (Misc Types Not Included In Other Codes)
207	Food Stores (Chain Or Large Private)
208	Lumber Yards
209	Store + Office (1-2 Stories)
210	
211	Shopping Centers Community
212	Shopping Centers Neighborhood
213	Restaurants (Franchise)
299	Combination Uses
Commercial Retail Consumer Services (3 Series)	
300	Office Bldg. Hi-Rise (5 + Stories)
300	Office Bldg. W/Whse
301	Banks
302	Medical (Dr. Or Dentist Office Or A Small Hospital Or Clinic)
303	Veterinarian Office (Or Small Animal Hospital, Clinic, Or Kennel)
304	Post Office - Non Exempt
305	Funeral Homes
310	
399	Combinational Uses
Commercial - Transportation - Automotive & Air (4 Series)	
400	Service Stations
401	Car Agency (New Or Used)
402	Garages (Repair, Or Car Wash, Etc.)

Code	Description
403	Parking Garages
404	Bus Terminals
405	Parking Lots (All Paving Except For Residence On Separate Folio)
406	Airports - Private
407	Marinas (Boats, Storage, Sales, Yards, Etc.)
408	Tire Stores (New Or Re-Caps)
409	Gasoline Storage
499	Combinational Uses
Commercial - Warehouse & Factories (5 Series)	
500	Warehouse (Any Type Of Storage Bldg. Large Or Small)
501	Packing House (Veg. Or Citrus)
502	Factories Or Mfg. Plants, Shops, Etc. W/No Retail
503	Misc. Value On Separate Folio. (I.E. Fence Slab, But Not Paving)
504	Processing Plant - Dairy, Citrus, Veg.
599	Combinational Uses
Commercial - Amusments Or Recreation (6 Series)	
600	Bowling Lanes, Skating
601	Theaters, Including Drive In'S
602	Racing - Horses, Harness, Dogs, Ja Alai, Etc.
603	Golf Courses & Miniature
604	Clubs, Non Exempt (Large, Yatch, Night Clubs, Etc)
605	Clubs - Exempt
606	Clubs & Lodges (Civic, Youth, Community, Recreational, Etc)
607	Fishing Piers
608	Amusement Parks
609	
699	Combinational Uses
Instititutional (7 Series)	
700	Municipal
701	County Or State Other Than Bpi
702	Bpi School Board
704	Medical (Private Hospitals, Nursing, Or Convalescent Homes)
705	Cemeteries (Private, Crematories, Mausoleums)
706	Schools (Private And Day Nurseries)
707	Religious
708	Marinas
709	Ft. Lauderdale International Airport
710	Port Everglades
711	Flood Control District
712	Seminole Indian Reservation
713	Turnpike Authority
714	F.I.N.D.
715	R.R. Property (See: 802)
716	Cemeteries (City Owned)
717	Acfl
718	
799	Combinational Uses
Utilities - Private (8 Series)	
800	Power Companies
801	Telephone Companies
802	Railroad Comptroller

Code	Description
803	Water And Sewer Plants
804	Airports (See 406 Or 709)
805	Radio Stations
806	Gas Companies
899	Combinational Uses
Agriculture (9 Series)	
900	Groves
901	Sod
902	Agriculture
903	Small Buildings Not Included In Other Codes
999	Combinational Uses

Code	Description
00-09 Residential	
00	Vacant residential
01	Single family
03	Multi-family - 10 units or more
04	Condominium
05	Cooperatives
06	Retirement homes (not eligible for exemption under section 196.192 F.S. others shall be given an institutional classification)
07	Miscellaneous residential (migrant camp, boarding homes, etc.)
08	Multi-family - less than 10 units
09	Residential common elements/areas
10-39 Commercial	
10	Vacant commercial
11	Stores, 1-story
12	Mixed use - store and office or store and residential or residential combination
13	Department stores
14	Supermarkets
15	Regional shopping centers
16	Community shopping centers
17	Office buildings, non-professional services buildings, one-story
18	Office buildings, non-professional services buildings, multi-story
19	Professional services building
20	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
21	Restaurants, cafeterias
22	Drive-in restaurants
23	Financial institutions (banks, savings & loan companies, mortgage companies, credit services)
24	Insurance company offices
25	Repair service shops (excluding automotive), radio & TV repair, laundries, laundromats
27	Auto sales, repair and storage, auto-service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, mobile home sales, motorcycles, construction
28	Parking lots (commercial or patron), mobile home parks
29	Wholesale outlets, produce houses, manufacturing outlets
30	Florist, greenhouses
31	Drive-in theatres, open stadiums
32	Enclosed theatres, enclosed auditoriums
33	Nightclubs, cocktail lounges, bars, yacht clubs, social clubs, tennis clubs, clubhouses
34	Bowling alleys, skating rinks, pool halls, enclosed arenas
35	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
36	Camps
37	Race tracks, horse, auto or dog
38	Golf courses, driving ranges
39	Hotels, motels
40-49 Industrial	
40	Vacant industrial
41	Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants
42	Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants
43	Lumber yards, sawmills, planing mills
44	Packing plants, fruit & vegetable packing plants, meat packing plants
45	Canneries, fruit & vegetable, bottlers & brewers, distillers, wineries
46	Other food processing, candy factories, bakeries, potato chip factories
47	Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock & gravel plants
48	Warehousing, distribution terminals, trucking terminals, van & storage warehousing
49	Open storage, new & used bldg supplies, junk yards, auto wrecking, fuel storage, equipment & materials storage
50-69 Agricultural	
50	Improved agricultural
51	Cropland soil capability class I
52	Cropland soil capability class II
53	Cropland soil capability class III
54	Timberland - site index 90 & above
55	Timberland - site index 80-89
56	Timberland - site index 70-79

Code	Description
57	Timberland - site index 60-69
58	Timberland - site index 50-59
59	Timberland not classified by site index to pines
60	Grazing land soil capability class I
61	Grazing land soil capability class II
62	Grazing land soil capability class III
63	Grazing land soil capability class IV
64	Grazing land soil capability class V
65	Grazing land soil capability class VI
66	Orchard groves, citrus, etc
67	Poultry, bees, tropical fish, rabbits, etc.
68	Dairies, feed lots
69	Ornamentals, miscellaneous agriculture
70-79 Institutional	
70	Vacant institutional
71	Churches
72	Private schools and colleges
73	Privately owned hospitals
74	Homes for the aged
75	Orphanages, other non-profit or charitable services
76	Mortuaries, cemeteries, crematoriums
77	Clubs, lodges, union halls
78	Sanitariums, convalescent & rest homes
79	Cultural organizations, facilities
80-89 Government	
80	Vacant governmental
81	Military
82	Forests, parks, recreational areas
83	Public county schools - includes all property of board of public instruction
84	Colleges
85	Hospitals
86	Counties (other than public schools, colleges, hospitals) including non-municipal
87	State other than military, forests, parks, recreational areas, colleges, hospitals
88	Federal other than military, forests, parks, recreational areas, hospitals, colleges
89	Municipal other than parks, recreational areas, colleges, hospitals
90-97 Miscellaneous	
90	Leasehold interests (government owned property leased by a non-governmental lessee) Utility, gas & electricity, telephone & telegraph, locally assessed railroads, water & sewer service, pipelines, canals, radio/television communication
91	Mining lands, petroleum lands, or gas lands
92	Subsurface rights
93	Right-of-way, streets, roads, irrigation channel, ditch, etc.
94	Rivers & lakes, submerged lands
95	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
96	Outdoor recreational or park land subject to classified use assessment
97	
Centrally Assessed	
98	Centrally assessed
Non-Agricultural Acreage	
99	Acreage not zoned agricultural