

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

Meeting Date: July 10, 2024

Presenter's Name and Title: Shaun Gayle, Assistant City Manager

Prepared By: Rafael Sanmiguel, Director of Management and Budget

Temp. Reso. Number: 8143

Item Description: Temp. Reso. #R 8143, 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, 2024; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF. (Shaun Gayle, Assistant City Manager)

Consent ☐ Resolution ☒ Ordinance ☐ Quasi-Judicial ☐ Public Hearing ☐

Instructions for the Office of the City Clerk:

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 \$26,000,000 is included in the FY 2025 budget in line item 001-30-304-000-000-325200.


Content:

- **Agenda Item Memo from the City Manager to City Commission**
- **Resolution TR 8143**
 - **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 MEMORANDUM**



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Dr. Roy L. Virgin, City Manager 

BY: Rafael Sanmiguel, Management and Budget Director

DATE: July 3, 2024

RE: Temp. Reso. No. 8143, Fire Protection Assessment for Tax Year 2024

RECOMMENDATION: The City Manager recommends approval of Temp. Reso. No. 8143, providing for the fire protection assessment for Tax Year 2024. Revenues from this assessment will be collected in the City's Fiscal Year (FY) 2025. 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 nineteen 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 November 2022 by Government Services Group, Inc. (GSG). 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 2024 (100% Full Cost)</u>	<u>FY 2025 (100% Full Cost)</u>
Residential	\$479.21 per unit	\$479.21 per unit.
Commercial	\$0.7329 per S.F.	\$0.7329 per S.F.
Industrial/Warehouse	\$0.1794 per S.F.	\$0.1794 per S.F.
Mobile Homes	\$221.44 per unit	\$221.44 per unit.
Institutional	\$0.3751 per S.F.	\$0.3751 per S.F.

This would generate revenue estimated in the amount of \$26,000,000 to the General Fund.

The Final Fire Protection Assessment Resolution will be considered for adoption at a Public Hearing on Thursday, September 12, 2024, at 6:00 p.m.

Temp. Reso. No. 8143
6/13/24
6/25/24

**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, 2024; 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 eighteen 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. 8143
6/13/24
6/25/24

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)

Temp. Reso. No. 8143
6/13/24
6/25/24

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 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”).

WHEREAS, the City Commission desires to reimpose the fire protection assessment in the City using the procedures provided by the Ordinance, including the tax bill collection method, for the fiscal year beginning on October 1, 2024.

Temp. Reso. No. 8143
6/13/24
6/25/24

**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: This Resolution constitutes the Preliminary Rate Resolution for FY 2025, 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, 2024. 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 a "situation found code" of 311, 321, 322, 323, 381 and EMS. The "Situation Found Codes and Descriptions" are attached hereto as Appendix "A".

Temp. Reso. No. 8143
6/13/24
6/25/24

“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 the Improvement Codes specified in Appendix E to the Initial Assessment Resolution, excluding those Tax Parcels that meet the definition of Mobile Home Park.

Section 3: 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.

Temp. Reso. No. 8143
6/13/24
6/25/24

(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, November 2022" by Government Services Group, Inc., incorporated herein, and are fairly and reasonably apportioned to all assessed property.

Section 4: 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 5: 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 6: 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 7: 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.

Temp. Reso. No. 8143

6/13/24

6/25/24

(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 8: 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, 2024, 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, 2024. 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.

Temp. Reso. No. 8143
6/13/24
6/25/24

(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, 2024, as provided in Section 9 of this Preliminary Rate Resolution.

Section 9: 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, 2024, 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, 2024, 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.

Temp. Reso. No. 8143
6/13/24
6/25/24

(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 10: AUTHORIZATION FOR PUBLIC HEARING There is hereby established a public hearing to be held at 6:00 p.m. on September 12, 2024, in the 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, 2024, and collecting such assessments on the same bill as ad valorem taxes.

Section 11: 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 23, 2024, in substantially the form attached hereto as Appendix G.

Temp. Reso. No. 8143
6/13/24
6/25/24

Section 12: 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 notices 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, 2024. Such notices shall be mailed no later than August 23, 2024.

Section 13: 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, 2024. 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 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.

Temp. Reso. No. 8143
6/13/24
6/25/24

Section 14: EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this _____ day of _____, _____.

Mayor, Wayne M. Messam

Vice Mayor, Alexandra P. Davis

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

Requested by Administration

Commissioner Winston F. Barnes
Commissioner Maxwell B. Chambers
Commissioner Yvette Colbourne
Vice Mayor Alexandra P. Davis
Mayor Wayne M. Messam

Voted

Reso. No. _____

Appendix A

SITUATION FOUND CODES & DESCRIPTIONS

Situation Found	Description	EMS Type Call
111	Building Fire	No
112	Fires in structures other than in a building	No
113	Cooking fire, confined to a container	No
118	Trash or rubbish fire, contained	No
121	Fire in mobile home used as a fixed residence	No
131	Passenger vehicle fire	No
132	Road freight or transport vehicle 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
162	Outside equipment fire	No
210	Overpressure rupture from steam, other	No
212	Overpressure rupture of steam boiler	No
240	Explosion (no fire), other	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	Vehicle accident with injuries	Yes
323	Motor vehicle/pedestrian accident (MV Ped)	Yes
324	Motor Vehicle Accident, No Injuries	No
331	Lock-in (if lock out, use 511)	No
352	Extrication of victim(s) from vehicle	No
353	Removal of victim(s) from stalled elevator	No
356	High angle rescue	No
361	Swimming/recreational water areas rescue	No
370	Electrical rescue	No
381	Rescue or EMS standby	Yes
411	Gasoline or other flammable liquid spill	No
412	Gas leak	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
444	Power line down	No
445	Arcing, shorted electrical equipment	No
451	Police Assist	No
461	Building or structure weakened or collapsed	No
463	Vehicle accident, general cleanup	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

Situation Found	Description	EMS Type Call
553	Public service	No
554	Assist invalid	Yes
555	Defective elevator	No
561	Unauthorized burning	No
571	Cover assignment, standby, moveup	No
611	Dispatched & canceled en route	No
611E	EMS dispatched and canceled en route	Yes
611X	Canceled prior to going en route	No
621	Wrong location	No
622	No incident found upon arrival	No
632	Prescribed fire	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	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
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
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
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 sounded, no fire - unintentional	No
746	Carbon monoxide detector activation, no CO	No
814	Lightning strike (no fire)	No
911	Citizen complaint	No

Appendix B

FIXED PROPERTY USE CODES & DESCRIPTIONS

Fixed Property Use	Description	Category Assigned
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	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
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
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
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
310	UNKNOWN CARE OF THE AGED	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	INSTITUTIONAL
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
343	HEMODIALYSIS UNIT	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
420	UNKNOWN APARTMENTS, TENEMENTS, FLATS	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	INSTITUTIONAL
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL

Fixed Property Use	Description	Category Assigned
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
631	NATIONAL DEFENSE SITE/MILITARY SITE	INSTITUTIONAL
639	COMMUNICATIONS CENTER	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
881	RESIDENTIAL PARKING STORAGE	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT
936	VACANT LOT	VACANT
938	GRADED AND CARED FOR PLOTS OF LAND	AGRICULTURAL
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
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
MH	MOBILE HOME	MOBILE HOME
NNN	NONE	NON-SPECIFIC
UUU	UNDETERMINED	NON-SPECIFIC

Appendix C

BROWARD COUNTY PROPERTY APPRAISER
BUILDING USE CODES, DESCRIPTIONS, AND ASSIGNED RATE CATEGORY

BCPA - BUILDING USE CODES	
BLDG CODE	DESCRIPTION
RESIDENTIAL:	
001	Single Family Residence
002	Misc. values on separate folios (pools, slabs, utility, garage, fence, paving)
003	Residential on Farm
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	Low Cost Store
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)

BCPA - BUILDING USE CODES	
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.)
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
INSTITUTIONAL (7 SERIES)	
700	Municipal
701	County or State other than BPI

BCPA - BUILDING USE CODES	
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	ACLF
718	
799	Combinational Uses
UTILITIES - PRIVATE (8 SERIES)	
800	Power Companies
801	Telephone Companies
802	Railroad Comptroller
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

Appendix D

BROWARD COUNTY
PROPERTY USE (DOR) CODES AND DESCRIPTIONS

00-09 Residential

00	Vacant residential
01	Single family
02	Mobile homes
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
26	Service stations
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 vehicle sales
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
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)
91	Utility, gas & electricity, telephone & telegraph, locally assessed railroads, water & sewer service, pipelines, canals, radio/television communication
92	Mining lands, petroleum lands, or gas lands
93	Subsurface rights
94	Right-of-way, streets, roads, irrigation channel, ditch, etc.
95	Rivers & lakes, submerged lands
96	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
97	Outdoor recreational or park land subject to classified use assessment

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, 2024, is \$26,000,000.

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, 2024, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

RESIDENTIAL PROPERTY USE CATEGORIES		Rate Per Dwelling Unit		
Residential		\$479.21		
Mobile Homes		\$221.44		
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (per square foot)			
		Commercial	Industrial/ Warehouse	Institutional
		\$0.7329	\$0.1794	\$0.3751

(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, 2024

**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, 2024.

The hearing will be held at 6:00 p.m. on September 12, 2024, 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 2024-2025

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
Residential	\$479.21			
Mobile Homes	\$221.44			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (per square foot)	Commercial	Industrial/ Warehouse	Institutional
		\$0.7329	\$0.1794	\$0.3751

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 2024, 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

Owner Name
Address
City, State Zip

CITY OF MIRAMAR, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE PROTECTION
NON-AD VALOREM ASSESSMENTS

NOTICE DATED: AUGUST 24, 2024

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, 2024 - September 30, 2025. 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 \$26,000,000. 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 2024-2025 and future fiscal years is \$_____.

A public hearing will be held at 6:00 p.m. on September 12, 2024, 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, Florida Fire Assessment Memorandum

NOVEMBER 2022

Presented by:
Government Services Group, Inc.,
an Anser Advisory Company
1500 Mahan Drive, Suite 250
Tallahassee, Florida 32308
(850) 681-3717

Table of Contents

FIRE ASSESSMENT MEMORANDUM.....1

SERVICE DESCRIPTION3

ASSESSABLE COST CALCULATIONS.....8

DETERMINATION OF FIRE SERVICES DEMAND16

COMPUTATION OF FIRE ASSESSMENTS18

List of Tables

Table 1 — Current (FY 2021-22) Assessment Rates	1
Table 2 — Fire Department Building/Facility Inventory	3
Table 3 — Miramar Fire Rescue Department Organizational Chart.....	4
Table 4 — Fire Department Apparatus Minimum Staffing Requirements.....	4
Table 5 — Fire Department Apparatus Fire Flow.....	5
Table 6 — Fire Department Minimum Response Protocol	5
Table 7 — Fire Rescue Assessable Expenditures (FY 2022-23)	10
Table 8 — Five Year Fire Rescue Assessable Cost Calculations (FY 2022-23 through FY 2026-27).....	12
Table 9 — Fire Calls by Category (Fiscal Years 2018-19, 2019-20, 2020-21).....	17
Table 10 — Cost Apportionment (5-Year Average Assessable Budget FY 2022-23 through FY 2026-27).....	19
Table 11— Parcel Apportionment within Property Use Categories	19
Table 12 — Parcel Apportionment Residential Property Use Category.....	20
Table 13 — Parcel Apportionment Non-Residential Property Use Category.....	21
Table 14 — FY 2022-23 Preliminary Fire Assessment Rates (100% Assessable Costs)	21
Table 15 — FY 2022-23 Preliminary Fire Assessment Rates (97.5% of Assessable Costs)	21
Table 16 — FY 2022-23 Preliminary Fire Assessment Rates (86.63% of Assessable Costs).....	22
Table 17 — Exempt Properties	22

Appendices

Appendix A — Situation Found Codes & Descriptions

Appendix B — Fixed Property Use Codes & Descriptions

Appendix C — Broward County Property Use (DOR) Codes and Descriptions

Appendix D — Broward County Property Appraiser's Building Improvement Codes and Descriptions

Fire Assessment Memorandum

INTRODUCTION

The City of Miramar (City) engaged Government Services Group, Inc., an Anser Advisory Company (GSG) to assist the City in the update of the City's existing fire assessment program for Fiscal Year 2022-23 (Fire Assessment Project). GSG has subcontracted with the law firm of Nabors, Giblin & Nickerson, P.A. (NG&N) to provide legal guidance on this project to the City. This update is to (1) assist the City with updating the City's fire rescue assessment program for Fiscal Year 2022-23 and (2) ensure continued legal defensibility related to recent legislation and case law decisions.

GSG specializes in government finance and taxation issues, in working with cities, counties, special districts, and state agencies, to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

NG&N has extensive experience in the representation of local governments as general counsel and specifically in the area of fire special assessments. NG&N has been involved in preparing and adoption of local legislation on fire special assessments and review of issues relating to developing and implementing valid special assessment programs.

This document is the City of Miramar Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified in the scope of services.

The City currently imposes fire assessments within its incorporated area based on a prior study conducted by GSG in 2004 and updated in July 2007, March 2012, June 2014, and June 2018. Table 1 illustrates the fire assessment rates imposed for Fiscal Year 2021-22. These assessment rates generated approximately \$23.9 million in revenues for Fiscal Year 2021-22.

Table 1
Current (FY 2021-22) Assessment Rates

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$398.23
Mobile Home	\$296.26
Non-Residential Property Use Categories	Rate Per Square Foot (capped at 100,000 sq. ft.)
Commercial	\$0.7457
Industrial/Warehouse	\$0.1191
Institutional	\$0.6194

Source: City of Miramar

APPORTIONMENT METHODOLOGY

The calculation of assessment rates for fire services depends on three separate, but interconnected, pieces of data. The first data element is the identification of the full cost of providing fire services through the development and determination of the assessable costs of providing such services. The second data element is the analysis of service delivery data, segregated to property use categories (i.e., fire call data). The third and final data component is a comprehensive analysis of all property use categories within the City to determine which parcels receive a special benefit from the provision of fire services and to identify a fair and reasonable method of apportioning the assessable costs among all benefited parcels within each property use category.

The recommended fire services apportionment methodology allocates assessable costs on the basis of the anticipated demand for fire services by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The assessable fire costs are allocated among real property use categories based upon the historical demand for these services. This demand is identified by examining the fire incident data as reported by the City to the State Fire Marshal's office.

Service Description

SERVICE DESCRIPTION

The services provided by the Miramar Fire Department include fire suppression, fire prevention, building inspections and plan review, fire investigations, public fire safety education, disaster management, rescue, dive rescue, advanced life support with transport, emergency medical services, hazardous materials initial response, and response to other emergencies as needed.

The Miramar Fire Department facilities inventory is comprised of five stations. Table 2 identifies the Fire Department's Building/Facility Inventory, as well as the corresponding physical location of the facility.

Table 2
Fire Department Building/Facility Inventory

Station	Address
Station 19	6700 Miramar Parkway
Station 70	9001 Miramar Parkway
Station 84	14801 SW 27 th Street (includes administrative offices)
Station 100	2800 SW 184 th Avenue
Station 107	11811 Miramar Parkway

Source: City of Miramar

The City has entered into a statewide mutual aid agreement to provide assistance during emergencies and disasters.

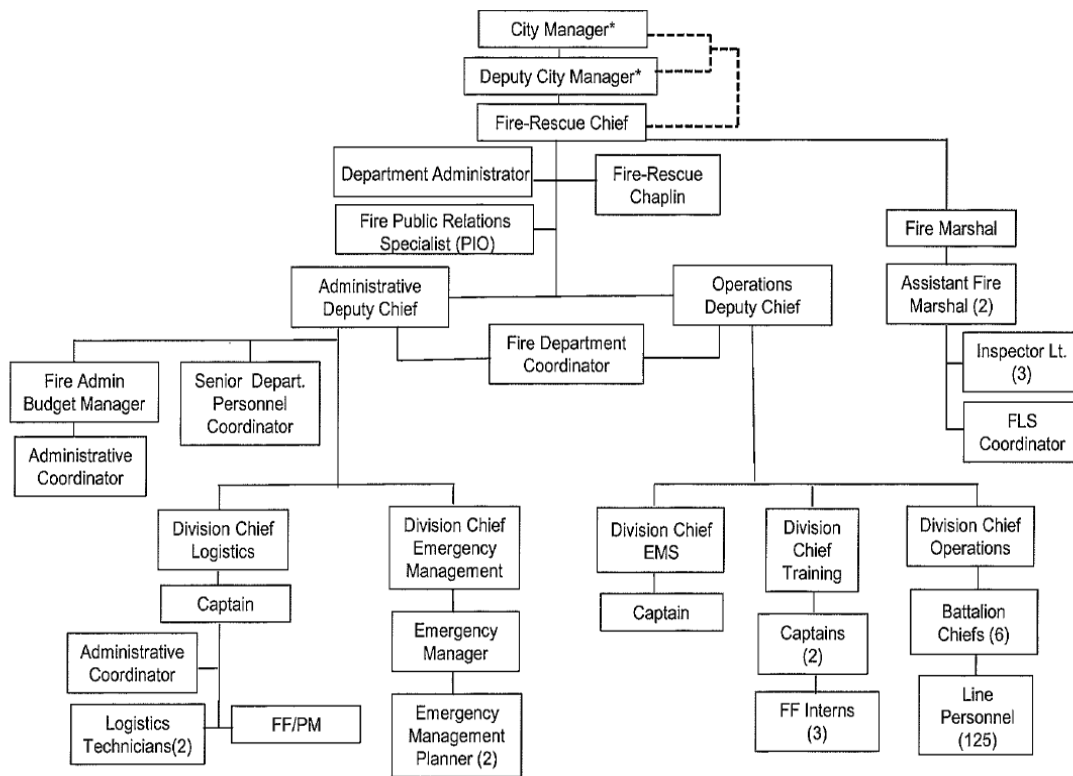
The City has entered into a consolidated mutual aid agreement with the surrounding Broward County cities for mutual assistance on emergency scenes. There is no monetary compensation for this agreement.

The City has entered into an agreement with the Sheriff of Broward County to provide for cooperative participation in a regional public safety communication system. Compensation is provided pursuant to Section 318.21(9), Florida Statutes (2017), requiring \$12.50 from each moving traffic violation be used by the City to fund the City's participation in the intergovernmental radio communications program.

Tables 3 through 6 outline the Fire Department's current service operations and service components. Table 3 outlines the Fire Department's organizational structure. Table 4 describes the normal staffing for each apparatus. This information is used in the development of the Administrative Factor, as further discussed in the "Development of Factors" section of this Assessment Memorandum.

Table 5 lists the location and the fire flow/pumping capacity of the Fire Department's apparatus. This information is used to determine the square footage cap for non-residential properties. Table 6 details the Fire Department's response protocol.

Table 3
Miramar Fire Rescue Department Organizational Chart



*Budgeted in the Office of the City Manager
 ----- Shared management by City Manager and Deputy City Manager

Table 4
Fire Department Apparatus Normal Staffing Requirements

Apparatus	Normal Staffing
Engine	3
Rescue	3

Source: City of Miramar

Table 5
Fire Department Apparatus Fire Flow

Station	Apparatus	Fire Flow (GPM)
Station 19	Engine	1500 gpm
	Rescue	
Station 70	Quint	1500 gpm
	Rescue	
	Battalion Vehicle	
Station 84	Quint	1500 gpm
	Rescue	
Station 100	Engine	1500 gpm
	Rescue	
Station 107	Engine	1500 gpm
	Rescue	
	Battalion Vehicle	
Total		7,500 gpm

Source: City of Miramar

The current pumping capacity is defined as the combined amount of water that all personnel and primary apparatus in the Fire Department can pump to a first alarm, non-residential fire in gallons per minute (GPM). Based on the primary apparatus detailed in Table 5 and the available personnel, the Fire Department currently has sufficient fire-flow capacity to provide service coverage in the event of a structure fire.

Table 6
Fire Department Minimum Response Protocol

MMFR	INCIDENT RESPONSE						2/19/15
Type	CAD/MDT Signal	Response Type	Engine	Rescue	Battalion	Quint	AR85
Hit & Run w/Injuries	S3I	4I	1	1			
Accident	S4	4I	1	1			
Accident Delayed	S4I						
Accident w/Injuries	S4I	4I	1	1			
Accident High Hazard	S4H	4H	2	1			
Accident Entrapment/Roll	S4E	4H (Air)	2	1	1		1
Dead Person	S7	M		1			
Child Abuse	S16IJ	M		1			
Mentally Ill Person	S20	M		1			
Boat - Marine Fire	S25BF	4R	1	1	1		
Commercial Structure Fire	S25CF	BX	3	2	2	1	
Electrical / Utility Hazard	S25EH	1E	1				
Elevator Rescue	S25EV	1E	1				
Haz-Mat Incident	S25HM	4H	2	1	1		
Heavy Rescue	S25HR	2E	2	2	1	1	
Other Type - Fire	S25OT	1E	1				
Residential Fire	S25RS	FS	3	1	1	1	
Smoke Investigation	S25SI	1E	1				

MMFR	INCIDENT RESPONSE						2/19/15
Type	CAD/MDT Signal	Response Type	Engine	Rescue	Battalion	Quint	AR85
Vehicle Fire	S25VF	4I	2				
Drowning	S26	DE	1	1			
Assault w/Injuries	S31IJ	M		1			
Suicide Attempt	S32	M		1			
Suicide Threat	S32T						
Shooting	S33	4I	1	1			
Stabbing	S34	4I	1	1			
Sexual Assault (Rape)	S35IJ	M		1			
Fight	S36IJ	M		1			
Juvenile	S37IJ	M		1			
Domestic	S38IJ	M		1			
Robbery	S41IJ	M		1			
Child Molestation	S42	M		1			
Boat - Marine Accident	S44	E2	1	1	1		
Aircraft Alert 1	S451	A1	1	1	1		
Aircraft Alert 2	S452	A2	2	2	1		
Aircraft Alert 3	S453	A3	3	2	2	1	
Bomb Threat	S46	4R	1	1	1		
Fire Alarm	S49F	FA	2				
Medical Alarm	S49M	M		1			
Explosion	S55	FS	2	2	1	1	
Abdominal pain	S67AP	M		1			
Allergic Reaction	S67AR	M		1			
Biological Hazards	S67BH	ME	1	1	1		
Burn	S67BU	M		1			
Choking	S67CK	M		1			
Chest Pain	S67CP	M		1			
Diabetic	S67DB	M		1			
Electrocution	S67EL	4I	1	1			
Heat/Cold Exposure	S67EX	M		1			
Fall (Without Injury)	S67F						
Fall Injury	S67FI	M		1			
Fall No Injury	67F(NI)	M		1			
Heart Attack	S67HA	M		1			
Injury	S67IJ	M		1			
Obstetrical	S67OB	M		1			
Overdose	S67OD	M		1			
Passed Out	S67PO	M		1			
Stroke	S67ST	M		1			
Seizure	S67SZ	M		1			
Trouble Breathing	S67TB	M		1			
Unknown Medical	S67UM	M		1			

MMFR		INCIDENT RESPONSE					2/19/15
Type	CAD/MDT Signal	Response Type	Engine	Rescue	Battalion	Quint	AR85
Service Call	S68	1E	1				
Animal Bite	S70AB	M		1			
Snake Bite	S71	M		1			
Hemorrhage/Laceration	S67HM	M		1			
Sick Person	S67SP	M		1			
Intra Facility Transport	S67T	M		1			

Source: Miramar Fire Department

Assessable Cost Calculations

The cost calculations, apportionment methodology, and assessable rates developed apply to the fire services serving the incorporated area of Miramar.

DEVELOPMENT OF FACTORS

FIRE RESCUE v. EMERGENCY MEDICAL SERVICES

In June 2000, litigation over the City of North Lauderdale fire rescue assessment program resulted in a decision by the Fourth District Court of Appeal in the case of SMM Properties, Inc. v. City of North Lauderdale, (the “North Lauderdale” case). The Fourth District Court of Appeal concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical services do provide a special benefit to property.

To address these concerns, GSG developed a methodology that removed the costs associated with emergency medical services. This method of splitting the fire and EMS portions of a consolidated public safety department’s budget was upheld by the Fourth District Court of Appeal in July 2010 in Desiderio Corporation, et al. vs. The City of Boynton Beach, Florida, et al., 39 So.3d 487 (Fla. 4th DCA 2010).

The projected Fiscal Year 2022-23 departmental cost were allocated between fire rescue and emergency medical services as a result of the Florida Supreme Court’s opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) do not provide a special benefit to property. Accordingly, the City’s fire rescue costs were split from emergency medical service costs based on the following general guidelines.

DIRECT ALLOCATIONS

To the extent that certain line items could be allocated directly to fire, direct allocations were made. All costs directly related to fire such as “Protective Clothing” and “Bunker Gear” were totally allocated to fire. All costs directly related to emergency medical services were removed entirely.

ADMINISTRATIVE FACTOR

Certain line items were allocated between fire and EMS based on an Administrative Factor. This Administrative Factor is derived by creating a ratio between non-EMS or fire personnel and total combat personnel across all shifts within a 24-hour period. On average, under normal staffing, the City has 17 non-EMS personnel and 15 EMS personnel, for a total of 32 combat personnel. This normal staffing yields a 53.13% non-EMS Administrative Factor.

This percentage was then applied to all applicable line items to allocate the costs that could not be directly allocated as fire costs or EMS costs, and that could not be operationally allocated. For example, an Administrative Factor was applied to the personnel expenditures for salaries and benefits, and the line-item expenditures for “Uniform Costs,” “Electricity Svc,” and “Utilities” to determine the fire service costs of these line items.

OPERATIONAL FACTOR

Other assessable cost line items may also be allocated between fire and EMS based on an Operational Factor. The Operational Factor is derived by creating a ratio between non-EMS (fire) calls and EMS calls. To develop the Operational Factor for the City, GSG obtained fire rescue incident data identifying the number of fire rescue calls made to property categories within the City over a three-year period. City fire rescue incident data, as reported to the State Fire Marshal for a three-year period (Fiscal Year 2018-19, 2019-20, and 2020-21), were used to determine the demand for fire rescue services. For the three-year period, the City had 11,795 non-EMS calls out of a total 37,099 fire rescue calls or a 31.79% operational fire factor. This ratio was applied to certain budget line items such as “Vehicle Fuel,” and “Equipment Gas Oil & Lube.”

ASSESSABLE COST CALCULATIONS

The assessable cost calculations for Fiscal Years 2022-23 through 2026-27 are based on the following assumptions for the purpose of this Assessment Memorandum.

- The City provided the adopted FY 2022-23 Fire Rescue Department budget. The Fire Rescue Department budget is divided into seven major programs including Administrative Services, Logistics, Life Safety, Fire Protection, Fire-Rescue Training, Emergency Management, and Emergency Medical Services.
 - The expenses and revenues associated with Life Safety were allocated directly to fire.
 - The remaining expenses and revenues were allocated based on the factors described in the Development of Factors section.
- Revenues are shown as a reduction of the total projected expenditures, thereby reducing the total assessable costs. Revenues received from fire inspection fees were allocated directly to fire. Revenues received from ambulance fees were directly allocated to EMS and removed. An administration factor was applied to all other revenues.
- To develop the five-year average budget, the same annual increases utilized by the City in developing their preliminary and adopted budgets was applied to each line item over the five-year period. For example, a 4.1% annual increase was applied to personnel expenditures; no increase was applied to contractual services; a 3% annual increase was applied to most of the operating expenditures; pension costs were increased by 7%; and health insurance costs were increased by 10%.
- The Capital Outlay expenditures are the actual costs for each year as provided in the City’s adopted Capital Improvement Program for Fiscal Year 2022-2023 and provided by the City after applying the appropriate factor to each line item. For example, “Fire & Rescue Logistics Storage Area” was applied an administrative factor.
- The line item “Statutory Discount” under “Miscellaneous Assessment Expenditures” reflects a 95% collection of the Fire Assessment to cover the 4% statutory discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs. The line item “Study Costs” under “Miscellaneous Assessment Expenditures” is the reimbursement to the City for the cost of conducting the assessment study. These costs are reimbursable through the assessment program.
- The line item “Collection Costs (PA & TC)” under “Miscellaneous Assessment Expenditures” reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Property Appraiser and Tax Collector. Pursuant to section 197.3632, Florida Statutes, the tax

collector and property appraiser may each enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, these costs are estimated at 2% of the total assessable costs.

Table 7 provides a calculation of the projected net assessable expenditures for Fiscal Year 2022-23 based on an application of the above factors to the Fiscal Year 2022-23 projected budget as provided by the City.

Table 7
Fire Rescue Assessable Expenditures (FY 2022-23)

Description	FY 22-23 Proposed Budget	FY 22-23 Assessable Budget
Personnel Services		
Employee Salaries	17,391,900	9,864,150
Lump Sum Payout - Accrued Time	473,000	306,172
Communication Stipend	60,600	42,272
Longevity	36,900	23,213
Firefighters-F.S. 112.816	25,000	25,000
Special Duty Pay	2,600	1,381
Overtime	1,752,300	979,191
Overtime-SWAT	22,000	11,688
Overtime-Holiday	187,000	106,234
Incentive Pay	288,700	288,700
VEBA Accrued Time Payout	1,300,000	690,625
Drop Transfer	500,000	265,625
FICA & MICA	1,509,500	866,563
Pension-General	93,600	57,459
Pension-Fire	9,500,000	5,313,031
Pension-Sr Management	59,300	44,253
Pension-457	64,300	42,925
Pmt in lieu of Insurance	6,200	3,294
Health Insurance - PPO	30,400	23,275
Health Insurance - HMO	124,400	78,416
Dental Insurance-PPO	3,600	2,522
Dental Insurance-HMO	1,000	531
Basic Life Insurance	49,400	27,978
Long-Term Disability Ins.	24,700	14,013
HDHP Aetna	7,400	7,400
HSA Payflex	1,400	1,400
IAFF Health Insurance	2,327,800	1,301,238
Worker's Comp	1,143,600	642,272
Sub-Total Personnel	\$36,986,600	\$21,030,819
Operating Expenses		
Medical Director Fees	50,000	0
New Hire Screening	700	700
Existing Employee Screening	76,000	40,375
Prof Svc-Other	82,000	82,000
Contract Svc-Other	36,400	36,400
Board up Services	500	266
EMS Billings & Collections	182,000	0
Software License & Maint	156,000	91,584
Arson Investigation	700	700

Description	FY 22-23 Proposed Budget	FY 22-23 Assessable Budget
Travel & Training	4,850	3,397
Communication Services	47,900	25,447
Postage	5,200	2,763
Utilities	61,600	32,725
Electricity Svc	121,700	64,653
Gas-Propane	20,500	10,891
Lease-Buildings	218,400	116,025
Risk Internal Svcs Charge	229,100	129,631
Health Ins Internal Serv Chg	320,600	177,959
Fleet Internal Svcs Charge	704,200	658,413
Vehicle Rehab & Enhance	6,000	3,188
Vehicle Ancillary	2,700	1,434
R&M Machinery	43,100	17,581
R&M Radios	93,500	54,078
Printing & Binding	3,600	2,475
Safety Education	1,100	584
Explorer & Recruitment	6,600	3,506
Administrative Expense	2,400	1,275
License/Permit Fees	12,300	6,534
Employee Awards	1,200	638
MIS Internal Svc Chgs	1,511,500	847,328
Other Operating Expenses	5,500	2,922
Contingency	7,700	4,091
Office Supplies	6,200	3,903
Computer Operating Supplies	2,500	1,797
Vehicle Fuel-On-Site	71,800	36,211
Vehicle Fuel-Off-Site	92,600	92,600
Equip Gas Oil & Lube	2,200	2,200
Program Supplies	700	700
Uniform Costs	71,800	39,222
Bunker Gear	98,600	98,600
Personal Prop Reimburse	2,400	1,275
Safety Equipment Supplies	4,200	4,200
Janitorial Supplies	25,500	13,547
Noncapital Furniture	4,300	2,284
Noncapital Equipment	74,100	43,772
Small Tools	39,700	32,147
Automotive Supplies	6,500	6,500
Medical Supplies	156,000	0
Oxygen	12,000	0
Pharmaceuticals	29,000	0
Other Operating Supplies	9,100	7,100
Subscriptions & Memberships	8,700	7,575
Training-General	54,300	29,878
Tuition Reimbursement	17,700	9,403
Sub-Total Operating	\$4,805,450	\$2,852,476
Dept Capital Outlay		
Machinery & Equipment	61,570	32,709
Vehicle Replacement Program	723,500	686,234

Description	FY 22-23 Proposed Budget	FY 22-23 Assessable Budget
Computer Equipment	0	0
Dept Capital Total	\$785,070	\$718,943
5-Year Adopted CIP		
Air and Light Support Unit	396,550	396,550
Fire & Rescue Logistics Storage Area	2,100,000	1,115,625
100' Aerial Tower	800,000	800,000
Renovations & Additions to Fire Station 84 & Fire Rescue	8,505,000	4,518,281
Total CIP	\$11,801,550	\$6,830,456
TOTAL EXPENDITURES	\$54,378,670	\$31,432,695
REVENUES		
Fire Inspection Fees	1,600,000	1,600,000
Firefighters Supplement	75,880	35,569
Reimbursable Expenses Fire	2,500	1,172
Ambulance Fees	1,612,392	0
Other Charges and Svcs	200	94
Total Revenue	\$3,290,972	\$1,636,834
TOTAL EXPENDITURES	\$54,378,670	\$31,432,695
TOTAL REVENUES	\$3,290,972	\$1,636,834
TOTAL NET EXPENDITURES	\$51,087,698	\$29,795,860
Miscellaneous Assessment Expenditures		
Collection Costs (PA & TC - 2%)		656,690
Statutory Discount & Undercollection (4% & 1%)		1,693,569
Study Costs		31,700
Total Misc. Assessment Expenditures		\$2,381,960
TOTAL ASSESSABLE COSTS		\$32,177,820

Source: City of Miramar

Table 8 shows the calculation of the full costs of the Fire Rescue Assessment Program for Fiscal Year 2022-23 through Fiscal Year 2026-27, as well as the five-year average fire services assessment program costs.

Table 8
Five Year Fire Rescue Assessable Cost Calculations (FY 2022-23 through FY 2026-27)

Description	FY 22-23 Fire Assessable Budget	FY 23-24 Assessable Budget	FY 24-25 Assessable Budget	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	5-Year Average Assessable Budget
Personnel Services						
Employee Salaries	9,864,150	10,268,580	10,689,592	11,127,865	11,584,108	10,706,859
Lump Sum Payout - Accrued Time	306,172	306,172	306,172	306,172	306,172	306,172
Communication Stipend	42,272	44,005	45,809	47,687	49,643	45,883
Longevity	23,213	24,164	25,155	26,186	27,260	25,196
Firefighters-F.S. 112.816	25,000	26,025	27,092	28,203	29,359	27,136
Special Duty Pay	1,381	1,438	1,497	1,558	1,622	1,499
Overtime	979,191	1,019,337	1,061,130	1,104,637	1,149,927	1,062,844
Overtime-SWAT	11,688	12,167	12,666	13,185	13,725	12,686
Overtime-Holiday	106,234	110,590	115,124	119,844	124,758	115,310
Incentive Pay	288,700	300,537	312,859	325,686	339,039	313,364

Description	FY 22-23 Fire Assessable Budget	FY 23-24 Assessable Budget	FY 24-25 Assessable Budget	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	5-Year Average Assessable Budget
VEBA Accrued Time Payout	690,625	718,941	748,417	779,102	811,045	749,626
Drop Transfer	265,625					265,625
FICA & MICA	866,563	902,092	939,077	977,579	1,017,660	940,594
Pension-General	57,459	61,482	65,785	70,390	75,318	66,087
Pension-Fire	5,313,031	5,684,943	6,082,889	6,508,692	6,964,300	6,110,771
Pension-Sr Management	44,253	47,351	50,665	54,212	58,007	50,898
Pension-457	42,925	45,930	49,145	52,585	56,266	49,370
Pmt in lieu of Insurance	3,294	3,623	3,985	4,384	4,822	4,022
Health Insurance - PPO	23,275	25,603	28,163	30,979	34,077	28,419
Health Insurance - HMO	78,416	86,257	94,883	104,371	114,808	95,747
Dental Insurance-PPO	2,522	2,774	3,051	3,357	3,692	3,079
Dental Insurance-HMO	531	584	643	707	778	649
Basic Life Insurance	27,978	30,776	33,854	37,239	40,963	34,162
Long-Term Disability Ins.	14,013	15,414	16,955	18,651	20,516	17,110
HDHP Aetna	7,400	8,140	8,954	9,849	10,834	9,036
HSA Payflex	1,400	1,540	1,694	1,863	2,050	1,709
IAFF Health Insurance	1,301,238	1,431,361	1,574,497	1,731,947	1,905,142	1,588,837
Worker's Comp	642,272	648,695	655,182	661,733	668,351	655,246
Sub-Total Personnel	\$21,030,819	\$21,828,519	\$22,954,936	\$24,148,665	\$25,414,241	\$23,287,936
Operating Expenses						
New Hire Screening	700	700	700	700	700	700
Existing Employee Screening	40,375	40,375	40,375	40,375	40,375	40,375
Prof Svc-Other	82,000	82,000	82,000	82,000	82,000	82,000
Contract Svc-Other	36,400	36,400	36,400	36,400	36,400	36,400
Board up Services	266	274	282	290	299	282
Software License & Maint	91,584	91,584	91,584	91,584	91,584	91,584
Arson Investigation	700	721	743	765	788	743
Travel & Training	3,397	3,499	3,604	3,712	3,823	3,607
Communication Services	25,447	26,210	26,997	27,806	28,641	27,020
Postage	2,763	2,845	2,931	3,019	3,109	2,933
Utilities	32,725	33,707	34,718	35,759	36,832	34,748
Electricity Svc	64,653	66,593	68,591	70,648	72,768	68,650
Gas-Propane	10,891	11,217	11,554	11,900	12,257	11,564
Lease-Buildings	116,025	119,506	123,091	126,784	130,587	123,198
Risk Internal Svcs Charge	129,631	133,520	137,526	141,652	145,901	137,646
Health Ins Internal Serv Chg	177,959	183,298	188,797	194,461	200,295	188,962
Fleet Internal Svcs Charge	658,413	678,165	698,510	719,465	741,049	699,120
Vehicle Rehab & Enhance	3,188	3,283	3,382	3,483	3,588	3,385
Vehicle Ancillary	1,434	1,477	1,522	1,567	1,614	1,523
R&M Machinery	17,581	18,109	18,652	19,212	19,788	18,668
R&M Radios	54,078	55,700	57,371	59,093	60,865	57,422
Printing & Binding	2,475	2,549	2,626	2,704	2,786	2,628
Safety Education	584	602	620	639	658	621
Explorer & Recruitment	3,506	3,611	3,720	3,831	3,946	3,723
Administrative Expense	1,275	1,313	1,353	1,393	1,435	1,354
License/Permit Fees	6,534	6,730	6,932	7,140	7,354	6,938
Employee Awards	638	657	676	697	718	677
MIS Internal Svc Chgs	847,328	872,748	898,930	925,898	953,675	899,716
Other Operating Expenses	2,922	3,010	3,100	3,193	3,289	3,103

Description	FY 22-23 Fire Assessable Budget	FY 23-24 Assessable Budget	FY 24-25 Assessable Budget	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	5-Year Average Assessable Budget
Contingency	4,091	4,213	4,340	4,470	4,604	4,344
Office Supplies	3,903	4,020	4,141	4,265	4,393	4,144
Computer Operating Supplies	1,797	1,851	1,906	1,963	2,022	1,908
Vehicle Fuel-On-Site	36,211	38,021	39,922	41,918	44,014	40,017
Vehicle Fuel-Off-Site	92,600	97,230	102,092	107,196	112,556	102,335
Equip Gas Oil & Lube	2,200	2,310	2,426	2,547	2,674	2,431
Program Supplies	700	735	772	810	851	774
Uniform Costs	39,222	40,399	41,610	42,859	44,145	41,647
Bunker Gear	98,600	101,558	104,605	107,743	110,975	104,696
Personal Prop Reimburse	1,275	1,313	1,353	1,393	1,435	1,354
Safety Equipment Supplies	4,200	4,326	4,456	4,589	4,727	4,460
Janitorial Supplies	13,547	13,953	14,372	14,803	15,247	14,384
Noncapital Furniture	2,284	2,353	2,423	2,496	2,571	2,426
Noncapital Equipment	43,772	45,085	46,438	47,831	49,266	46,478
Small Tools	32,147	33,111	34,105	35,128	36,182	34,134
Automotive Supplies	6,500	6,695	6,896	7,103	7,316	6,902
Other Operating Supplies	7,100	7,313	7,532	7,758	7,991	7,539
Subscriptions & Memberships	7,575	7,802	8,036	8,277	8,526	8,043
Training-General	29,878	30,774	31,698	32,649	33,628	31,725
Tuition Reimbursement	9,403	9,685	9,976	10,275	10,583	9,984
Sub-Total Operating	\$2,852,476	\$2,933,153	\$3,016,382	\$3,102,245	\$3,190,830	\$3,019,017
Dept Capital Outlay						
Machinery & Equipment	32,709	33,690	34,701	35,742	36,814	34,731
Vehicle Replacement Program	686,234	706,821	728,026	749,867	772,363	728,662
Computer Equipment	0	0	0	0	0	0
Dept Capital Total	\$718,943	\$740,512	\$762,727	\$785,609	\$809,177	\$763,394
5-Year Adopted CIP						
Special Operations Vehicle	0	1,000,000	0	0	0	200,000
Air and Light Support Unit	396,550	0	0	0	0	79,310
Fire & Rescue Logistics Storage Area	1,115,625	0	0	0	0	223,125
100' Aerial Tower	800,000	0	0	0	0	160,000
Renovations & Additions to Fire Station 84 & Fire Rescue	4,518,281	0	0	0	0	903,656
Total CIP	\$6,830,456	\$1,000,000	\$0	\$0	\$0	\$1,566,091
TOTAL EXPENDITURES	\$31,432,695	\$26,502,184	\$26,734,045	\$28,036,519	\$29,414,249	\$28,636,438
REVENUES						
Fire Inspection Fees	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Firefighters Supplement	35,569	35,569	35,569	35,569	35,569	35,569
Reimbursable Expenses Fire	1,172	1,172	1,172	1,172	1,172	1,172
Other Charges and Svcs	94	94	94	94	94	94
Total Revenue	\$1,636,834	\$1,636,834	\$1,636,834	\$1,636,834	\$1,636,834	\$1,636,834
TOTAL EXPENDITURES	\$31,432,695	\$26,502,184	\$26,734,045	\$28,036,519	\$29,414,249	\$28,636,438
TOTAL REVENUES	\$1,636,834	\$1,636,834	\$1,636,834	\$1,636,834	\$1,636,834	\$1,636,834
TOTAL NET EXPENDITURES	\$29,795,860	\$24,865,350	\$25,097,210	\$26,399,685	\$27,777,414	\$26,999,604
Miscellaneous Assessment Expenditures						
Collection Costs (PA & TC - 2%)	656,690	547,441	552,546	581,221	611,554	589,890

Description	FY 22-23 Fire Assessable Budget	FY 23-24 Assessable Budget	FY 24-25 Assessable Budget	FY 25-26 Assessable Budget	FY 26-27 Assessable Budget	5-Year Average Assessable Budget
Statutory Discount & Undercollection (4% & 1%)	1,693,569	1,411,822	1,424,986	1,498,939	1,577,165	1,521,296
Study Costs	31,700	0	0	0	0	6,340
Total Misc. Assessment Expenditures	\$2,381,960	\$1,959,263	\$1,977,532	\$2,080,161	\$2,188,719	\$2,117,527
TOTAL ASSESSABLE COSTS	\$32,177,820	\$26,824,612	\$27,074,742	\$28,479,845	\$29,966,133	\$29,117,131

Source: City of Miramar

Determination of Fire Services Demand

INCIDENT DATA

GSG obtained information from the City in an electronic format, identifying the number and type of fire incident responses by City for a three-year period (Fiscal Years 2018-19, 2019-20, and 2020-21).

The fire rescue department incidents are tracked using the State Fire Marshal office's Florida Fire Incident Reporting System (FFIRS). FFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner. Under this system, a series of basic phrases with code numbers are used to describe fire rescue incidents. Appendix A provides a codes list for the "type of situation found" as recorded on the fire rescue incident reports used to identify EMS and non-EMS (fire) calls.

Another data field in the FFIRS, "fixed property use," identifies the type of property that fire departments respond to for each fire incident. The fixed property uses correlate to property uses determined by the Broward County Property Appraiser on the ad valorem tax roll. Appendix B provides a codes list for the "fixed property use" as recorded on the fire incident reports.

GSG analyzed three years of fire incident data (Fiscal Years 2018-19, 2019-20, and 2020-21) to evaluate trends and determine if aberrations were present. The three-year fire incident data represent 37,099 fire rescue incidents.

Of the 37,099 fire rescue incidents, there were 25,304 incidents classified as EMS type incidents based on the type of situation found indicated on the incident report. The 25,304 EMS type incidents were not included in the analysis.

There are certain fire rescue incidents that could not be assigned to a specific property or parcel. These calls represent non-specific type incidents, which are incidents that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 11,795 remaining fire type incidents, 8,180 were calls to specific property uses. The remaining 3,615 incidents were considered non-specific type incidents. The City's budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

Because of the urbanized character of the City, the suppression of fires on vacant land and agricultural property primarily benefits adjacent property by containing the spread of fire rather than preserving the integrity of the vacant parcel. Thus, incidents to vacant and agricultural property were not included in the final analysis of the fire call database. The 71 calls to these two property-use categories were removed.

Using the fixed property use codes, the remaining 8,109 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, mobile home, commercial, industrial/warehouse and institutional.

Table 9 outlines the property use category assignment of fire incidents based on the analysis conducted.

Table 9
Fire Calls by Category (Fiscal Years 2018-19, 2019-20, 2020-21)

Category	Number of Incidents	Percentage of Calls
Residential	5,756	70.98%
Mobile Home	29	0.36%
Commercial	1,503	18.53%
Industrial/Warehouse	335	4.13%
Institutional	486	5.99%
Total	8,109	100%

Source: City of Miramar Fire Department

PROPERTY DATA

The City provided GSG with the number of dwelling units and non-residential square footage for each property category which were obtained from the City's special assessment roll maintained by the Broward County Property Appraiser's Office.

Each property use within the City on the ad valorem tax roll was assigned, by the City, to one or more of the property use categories based on their assignment of use by the Broward County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a building improvement code based on a building's assigned use on a parcel of property. The City conducted an analysis regarding building improvement types based on the assignment of use by the Broward County Property Appraiser or verification obtained through field research. A list of building improvement codes used by the Broward County Property Appraiser is provided as Appendix C.

Further analysis was conducted by the City of the parcels based on the Florida Department of Revenue (DOR) four-digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property description is provided as Appendix D.

For parcels assigned to the residential and mobile home property use categories, the City provided GSG with the total number of dwelling units for each category.

For parcels within the non-residential property use categories of commercial, industrial/warehouse and institutional, the City provided GSG with the total amount of square footage for each non-residential category as determined from the building files on the ad valorem tax roll with a cap of 100,000 sq. ft. for each building's use.

Computation of Fire Assessments

ASSESSMENT CLASSIFICATIONS

This section of the memorandum includes the recommended parcel classifications and preliminary assessment rates as calculated within this Assessment Memorandum.

The fire assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by GSG are designed to forecast preliminary assessment rates within each property use category for Fiscal Year 2022-23.

SPECIAL BENEFIT ASSUMPTIONS

The following assumptions support a finding that the fire services, facilities, and programs provided by the City provide a special benefit to the assessed parcels.

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements and structures through the availability and provision of comprehensive fire services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) stabilizing or lowering the cost of fire insurance by the presence of a professional and comprehensive fire program; and (iv) containing fire incidents occurring on land with the potential to spread and endanger other property and property features.
- The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the assessable area.

APPORTIONMENT METHODOLOGY

The following section describes the recommended assessment apportionment methodology for fire services based on: (i) the fire assessable cost calculations; (ii) the ad valorem tax roll maintained by the City; and (iii) the fire incident data.

COST APPORTIONMENT

The five-year average assessable costs calculation (Fiscal Years 2022-23 through 2026-27) was apportioned among property use categories based upon the historical demand for fire services reflected by the fire incident data for a three-year period (Fiscal Years 2018-19-, 2019-20, and 2020-21). This apportionment is illustrated in Table 10.

Table 10
Cost Apportionment (5-Year Average Assessable Budget FY 2022-23 through FY 2026-27)

Category	Number of Incidents	Percentage of Calls	Allocation of Assessable Costs
Residential	5,756	70.98%	\$20,668,172
Mobile Home	29	0.36%	\$104,131
Commercial	1,503	18.53%	\$5,396,849
Industrial/Warehouse	335	4.13%	\$1,202,890
Institutional	486	5.99%	\$1,745,089
Total	8,109	100%	\$29,117,131

PARCEL APPORTIONMENT

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category in the manner described in Table 11.

Table 11
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential	
-Residential	Dwelling Unit
-Mobile Home	
Non-Residential	
-Commercial	Square Footage
-Industrial/Warehouse	(capped at 100,000 sq. ft.)
-Institutional	

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use Category is fair and reasonable. The Residential Property Use Categories include such properties as single-family dwelling units, multi-family dwelling units, and mobile homes.

- The size or the value of the residential parcel does not determine the scope of the required fire services. The potential demand for fire services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire 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 fire call data.

RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, the percentage of assessable costs attributable to each residential property use category was calculated. The amount of the assessable costs allocable to each

residential property use category was divided by the number of dwelling units in each category in the City to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 12 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Categories.

Table 12
Parcel Apportionment Residential Property Use Category

Residential Property Use Categories	Number of Dwelling Units
Residential	43,130
Mobile Home	470

Source: City of Miramar (2022).

NON-RESIDENTIAL PARCEL APPORTIONMENT ASSUMPTIONS

The Non-Residential Property Use Categories includes commercial, industrial/warehouse, and institutional property uses.

The capacity to handle fires in Non-Residential Property Use Categories is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all personnel and primary apparatus in the Fire Department can pump to a first alarm, non-residential fire in gallons per minute (GPM). Based on the primary apparatus detailed in Table 5 and the available personnel, the Fire Department currently has sufficient fire-flow capacity to provide service coverage.

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Categories is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire services, fire flow, fire fighters, quantity and size of apparatus, and other fire-fighting equipment is determined and measured by the actual square footage of structures and improvements within benefited parcels.
- The greater the building area, the greater the potential for a large fire and the greater amount of fire fighting resources that must be available. Therefore, it is fair and reasonable to use the total building square footage on a parcel to calculate a tax parcel’s demand for fire services.

NON-RESIDENTIAL PARCEL APPORTIONMENT CALCULATION

Based upon the historical demand for fire services, property in the Non-Residential Property Use Categories will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all capped non-residential building square footage situated on the parcel.

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential properties by the total assessable costs. This calculated amount of assessable costs was then divided by the number of capped non-residential square feet to obtain an assessment amount per square foot.

Table 13 illustrates the assignment of capped square footage for parcels under this apportionment methodology in the Non-Residential Property Use Categories.

Table 13
Parcel Apportionment Non-Residential Property Use Categories

Non-Residential Property Use Categories	Number of Square Feet
Total Commercial	7,364,147
Total Industrial/Warehouse	6,708,033
Total Institutional	4,653,125

Source: City of Miramar (2022)

COMPUTATION OF FIRE ASSESSMENT RATES

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories, and the number of billing units within the specified property categories, Table 14 illustrates the preliminary assessment rates after application of the assessment methodology based on 100 percent funding of the total five-year average assessable costs for Fiscal Years 2022-23 through 2026-27.

Table 14
FY 2022-23 Preliminary Fire Assessment Rates (100% of Assessable Costs)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$479.21
Mobile Home	\$221.44
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.7329
Industrial/Warehouse	\$0.1794
Institutional	\$0.3751

*Estimated Gross Revenue: \$29,117,131; Estimated Exempt Buy-down: \$2,212,454; Estimated Net Revenue: \$26,904,677

Table 15 illustrates the preliminary assessment rates after application of the assessment methodology based on 97.5 percent funding of the total five-year average assessable costs for Fiscal Years 2022-23 through 2026-27.

Table 15
FY 2022-23 Preliminary Fire Assessment Rates (97.5% of Assessable Costs)

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$467.23
Mobile Home	\$215.91
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.7146
Industrial/Warehouse	\$0.1749
Institutional	\$0.3657

*Estimated Gross Revenue: \$28,389,203; Estimated Exempt Buy-down: \$2,157,043; Estimated Net Revenue: \$26,232,160

Table 16 illustrates the preliminary assessment rates after application of the assessment methodology based on 86.63 percent funding of the total five-year average assessable costs for Fiscal Years 2022-23 through 2026-27.

Table 16**FY 2022-23 Preliminary Fire Assessment Rates (86.63% of Assessable Costs)**

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$415.14
Mobile Home	\$191.84
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.6349
Industrial/Warehouse	\$0.1554
Institutional	\$0.3249

*Estimated Gross Revenue: \$25,224,171; Estimated Exempt Buy-down: \$1,916,430; Estimated Net Revenue: \$23,307,741

EXEMPTIONS AND IMPACT OF EXEMPTIONS

In the current methodology, the City identified the aggregate cost for the fire services that are available to institutional tax-exempt buildings, homesteaded property owned by totally and permanently disabled veterans, and governmental parcels within the City. The City made a policy decision to exempt institutional tax-exempt, homesteaded property owned by totally and permanently disabled veterans, and governmental properties, and have funded the proportional assessed costs allocated to such exemptions from the other legally available sources because the financial burden of such exemptions cannot be apportioned to non-exempt parcels. Table 17 illustrates the total number of residential dwelling units and non-residential capped square footage for exempt parcels.

Table 17**Exempt Properties**

Property Use Category	Total Exempt Dwelling Units	Total Exempt Square Feet
Residential	1,115	0
Mobile Home	0	0
Commercial	0	0
Industrial/Warehouse	0	0
Institutional	0	4,472,465

Source: City of Miramar

The estimated revenue from all institutional tax-exempt buildings, homesteaded property owned by totally and permanently disabled veterans, and governmental properties, based on 100 percent of the assessable costs of \$29,117,131, is approximately \$2,212,454 using the updated assessment methodology.

OUTSTANDING ISSUES

ADMINISTRATIVE FACTOR CALCULATION

The administrative factor calculation was based on information provided by the City for normal staffing levels. Any changes to the staffing levels could result in a revised administrative factor which could increase or lower the amount of assessable costs to be collected.

NON-SPECIFIC CALLS

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.